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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
STATE HOUSE, BOSTON, June 1, 1936.

As Commissioner of Corporations and Taxation, I submit herewith the Twenty-ninth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1934. This report was prepared under the immediate direction of Mr. Theodore N. Waddell, Director of Accounts in the Department, and contains data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,
Commissioner of Corporations and Taxation.

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF MUNICIPAL FINANCES —1934

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation,*
State House, Boston.

SIR:—I submit herewith the Twenty-ninth Annual Report on the Statistics of Municipal Finances, covering the years ending between November 30, 1934, and December 31, 1934.

This report has been prepared on the same general plan as previous reports, and makes available comparable figures of receipts and expenditures for all cities and towns of the Commonwealth. The period of depression has brought into our financial statistics receipts and expenditures that never appeared in normal times, and while an attempt has been made to allocate these to the standard classification, the figures, by comparison, show how necessary it has been to sacrifice certain service to provide for activities resulting from the depression.

In presenting this report on a cash basis rather than on a revenue and expense basis, we again call attention to the fact that if comparisons were made over a number of years rather than for a single year the results would show more accurately the cost of municipal service and the methods adopted in financing it.

The effect of the cooperative work with the Federal Government is reflected in every activity as classified in this report, whereas in the report for the year 1933, the only items affected to any great extent were receipts from grants and gifts and expenditures for charities. Receipts from grants and gifts in 1933 included \$7,155,550 from the Federal Government and \$4,350,144 from other sources, and in 1934 the amount received from the Federal Government was \$3,212,506 and from other sources, \$1,840,707. Grants of 1933 were based on welfare expenditures for six months and those received in 1934 were based on welfare expenditures for three months. The decrease in receipts from gifts from other sources is due principally to the fact that in 1933 municipal employees made contributions from their salaries for welfare instead of taking pay cuts.

Revenue from taxes increased \$15,212,999, while the increase of total revenue for current charges was only \$11,393,512, this difference being accounted for chiefly, as explained above, with consideration being given to the \$1,000,000 increase in the receipts from licenses and permits.

Expenditures for maintenance and operation show a decrease in health and sanitation, charities, soldiers' benefits and unclassified, these decreases being brought about mainly through cooperative work with the Federal Government on the C.W.A. and E.R.A. The total expenditures in a municipality on the various projects cannot be definitely determined, since the amount expended by the Federal Government for labor is not available, but the costs of materials, trucking and the like that the cities and towns financed on C.W.A. and E.R.A. projects have so far as possible been allocated to the departments directly concerned. There can be no question but that public buildings have been painted both inside and out, such expense in normal times being spread over three or four years. Remodeling projects have been undertaken that would have been postponed for years if it were not for the fact that by having them done at this time the labor would be paid for by the Federal Government, thus giving employment and relieving the welfare load. Unimproved land has been changed into parks and playgrounds, school grounds have been graded, fences repaired or new ones built, bridges painted, dead ends of water mains connected, cemeteries developed and, in fact, every function of government has participated to some extent.

In all cases where the character of the improvement was such that it could be classified as a capital account, it has been reported under the heading of outlays. The term outlay, in our statistics, includes permanent improvements or expenditures for which borrowings can be made, and we believe the limitation or restriction placed upon borrowing by the statutes is such that if the improvement falls within any one of the loan clauses, the project may be properly classified as an outlay or capital account.

To what extent the future cost of maintenance will continue as at present cannot be determined, but it is evident that service is being provided at public expense that in normal times would be distributed over a period of years. In my last report I called attention to the decrease in costs of functions of government, other than welfare agencies, due to the reduction in compensation of employees and the contributions made by municipal employees to meet welfare costs. Partial restoration of salary cuts and reductions in contributions of municipal employees has taken place and has had its effect on the changes in functional costs, but the cooperative work above described has, I am sure, been the major factor in covering the increases.

The increase in debt paid from revenue is due entirely to the large amount of welfare loans maturing in this year. Borrowings for this purpose in 1933 were, in most cases, for a term of five or ten years, and while we are showing a reduction in indebtedness each year, notwithstanding the large amount of welfare loans, the shortening of the average term for which the loans run automatically increases the annual debt requirements.

The increase in outlays is due mainly to the cooperative work with the Federal Government. Many of the projects approved in the fall of 1933 and the beginning of 1934 were only begun and the increase shown fails to reflect the full extent to which the cities and towns have entered into the Public Works Program.

A comparison of revenue for current charges and current charges against revenue for the years 1933 and 1934 for all cities and towns, together with the percentage each class of receipts bears to the total receipts, and the cost of each function of government, as compared with total expenditures, as well as outlays for these years, will be found in the following tables:

Revenue for Current Charges.

CLASSIFICATION.	1933	1934	PERCENTAGES	
			1933	1934
Taxes	\$201,846,319	\$217,059,318	73.16	75.55
Licenses and permits	3,812,509	4,864,036	1.38	1.69
Fines and forfeits	261,792	338,997	0.09	0.12
Grants and gifts (for expenses)	15,585,017	9,274,031	5.65	3.23
All other general revenue	31,923	14,535	0.01	—
Special assessments (for expenses)	847,126	764,311	0.31	0.27
Privileges	4,627,115	4,699,688	1.68	1.64
Departmental	15,796,649	16,079,785	5.73	5.60
Public service enterprises	26,685,372	27,815,208	9.67	9.68
Cemeteries	903,010	927,021	0.33	0.32
Interest	5,419,831	5,361,651	1.96	1.87
Premiums	83,648	95,242	0.03	0.03
TOTALS	\$275,900,311	\$287,293,823	100.00	100.00

¹ Less than one one-hundredth of one per cent.

Current Charges against Revenue.

CLASSIFICATION.	1933	1934	PERCENTAGES	
			1933	1934
General government	\$9,899,358	\$10,694,747	3.42	3.67
Protection of persons and property	31,452,174	31,917,808	10.88	10.97
Health and sanitation	16,221,411	15,937,506	5.61	5.48
Highways	18,996,451	21,798,424	6.57	7.49
Charities	52,734,551	46,640,725	18.24	16.02
Soldiers' benefits	6,178,338	4,378,626	2.14	1.50
Schools	66,873,237	68,301,145	23.14	23.46
Libraries	3,513,145	3,745,360	1.21	1.29
Recreation	4,759,196	4,972,358	1.65	1.71
Pensions	4,703,942	4,827,865	1.63	1.66
Unclassified	5,519,805	4,692,445	1.91	1.61
Public service enterprises	13,468,241	13,974,136	4.66	4.80
Cemeteries	1,203,139	1,257,535	0.42	0.43
Administration of trust funds	196,639	205,841	0.07	0.07
Maintenance and operation	\$235,719,627	\$233,344,521	81.55	80.16
Interest	21,605,277	20,412,936	7.47	7.01
Debt from revenue	29,906,522	32,077,192	10.35	11.02
Tax title redemptions to State	805,032	4,398,402	0.28	1.51
Transfers to sinking funds from revenue	997,276	866,058	0.35	0.30
TOTALS	\$289,033,734	\$291,099,109	100.00	100.00

Expenditures for Outlays.

CLASSIFICATION.	1933	1934
<i>Departmental</i>	<i>\$18,928,759.18</i>	<i>\$23,623,696.05</i>
General government	63,188.31	245,936.66
Protection of persons and property	826,605.78	915,528.93
Health and sanitation	4,152,458.64	5,357,258.25
Highways	7,455,995.67	11,788,492.14
Charities	980,738.93	610,856.37
Schools	3,067,028.53	2,841,218.09
Libraries	32,395.10	92,197.39
Recreation	1,122,996.93	1,451,194.34
Unclassified	1,227,351.29	321,013.88
<i>Public service enterprises</i>	<i>7,076,221.64</i>	<i>7,930,991.61</i>
Electric light	743,483.36	1,350,027.31
Water	2,588,111.33	4,048,647.13
All other	3,744,626.95	2,532,317.17
<i>Cemeteries</i>	<i>108,108.92</i>	<i>198,599.67</i>
TOTALS	\$26,113,089.74	\$31,753,087.33

THE DEBT BURDEN.

The net funded or fixed debt of all municipalities at the close of the financial year 1934 was \$302,390,561, a decrease of \$8,900,126, the decrease in general debt being proportionately greater than the decrease in valuation. The debt figures for the close of the year 1934 should not be confused with those previously reported for the calendar year 1934.

The temporary debt reported is \$90,930,408, as compared with \$74,861,268 for the previous year, or an increase of \$16,069,140. Included in the temporary debt are tax title loans of \$10,446,750, these loans being issued under authority of Chapter 49 of the Acts of 1933. This act created the Emergency Finance Board of five members composed of three appointed by the Governor, the State Treasurer, and the Director of Accounts.

The cities and towns do not actually borrow against the tax title, but the amount of tax titles held is a measure of determining the amount that may be approved by the Emergency Finance Board and the amount that the State Treasurer may loan. This statute provides that all sums paid in to redeem the tax titles in those cities and towns that have borrowed on account of tax titles shall be paid over monthly to the State Treasurer and applied to the liquidation of the loan, and it is certain that every loan will be paid from redemptions and it will not be necessary to levy a tax to pay any portion of these loans. Although tax title loans are treated as temporary loans, the redemptions paid to the State Treasurer are included in the table "Current Charges Against Revenue," since the funds received from redemptions are included in receipts from taxes and interest in the table "Revenue for Current Charges."

The total net funded or fixed debt January 1, 1936, which is shown in the tables on pages xxi to xxvii was \$298,699,832, and the tax title loans, \$10,942,760, as compared with \$305,615,776 net funded or fixed debt, and \$11,043,772 tax title loans, January 1, 1935.

For cities, the total net funded or fixed debt, excluding tax title loans which are in reality temporary debt, was \$256,436,427, a decrease of \$4,692,370; for the towns over 5,000 population it was \$32,722,476, a decrease of \$1,307,310; and for towns under 5,000 population it was \$9,540,929, a decrease of \$916,264.

Loans in anticipation of revenue of 1935 and prior years, outstanding January 1, 1936, aggregated \$75,900,984, but to meet these loans there were unpaid taxes amounting to \$77,681,976, which with other uncollected revenue and cash on hand is far in excess of the outstanding revenue loans.

It will be seen that notwithstanding the borrowing by cities and towns over a period of years for the cost of welfare, E.R.A. and W.P.A. projects and also the borrowing for Public Works Administration projects, each group of municipalities, as arranged in this report, shows a decrease in debt, a record of which we are justly proud and one which could only be accomplished by having established in normal times a sound method of financing which is proving especially beneficial in this period of depression.

The tables on pages xix and xx show the total debt, exclusive of tax title and temporary loans, for each year from 1910 to 1934 and the ratio of net funded or fixed debt to assessed valuation.

THE CERTIFICATION OF TOWN AND DISTRICT NOTES.

Our records are constantly used by investors in municipal securities who are seeking information ordinarily required for investments, and this information is readily furnished to those requesting it.

The number of notes certified and the amount of loans represented since the town note act took effect on January 1, 1911, are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911 . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912 . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913 . . .	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914 . . .	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915 . . .	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916 . . .	1,437	14,066,488.00	867	1,204,053.62	2,304	15,270,541.62
1917 . . .	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918 . . .	1,665	16,434,205.75	664	711,160.23	2,329	17,145,365.98
1919 . . .	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920 . . .	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921 . . .	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922 . . .	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923 . . .	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 . . .	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 . . .	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926 . . .	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927 . . .	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928 . . .	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929 . . .	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930 . . .	2,397	42,699,534.75	3,187	3,674,248.92	5,584	46,373,783.67
1931 . . .	2,120	45,266,213.04	2,662	2,992,943.70	4,782	48,259,156.74
1932 . . .	3,013	48,425,103.62	655	1,020,285.54	3,668	49,445,389.16
1933 . . .	3,578	47,355,739.75	583	2,069,363.13	4,161	49,425,102.88
1934 . . .	3,357	46,385,618.75	1,223	2,337,270.59	4,580	48,722,889.34
1935 . . .	2,292	39,492,906.25	1,525	2,470,055.30	3,817	41,962,961.55
1936 ¹ . .	1,108	22,021,350.00	671	891,250.13	1,779	22,912,600.13

¹ To June 1.

THE AUDITING OF ACCOUNTS AND INSTALLATION OF ACCOUNTING SYSTEMS.

During the year ended April 30, 1936, seven systems of accounts have been installed, bringing the total to 225 cities, towns, and districts now operating under the uniform system of accounts. Audits have been made in 185 cities and towns during the year, and assistance has been rendered upon request to accounting and financial officers in 21 other municipalities.

Due to the extraordinary conditions resulting from the economic depression, the work of the municipal accounting officers has increased considerably. Local conditions require of them greater and more detailed accounting work, and cooperative public works or work relief projects carried on necessitate frequent reporting to State and Federal agencies, with the result that the office work of the accounting and the financial officers has been affected. This in turn has unquestionably added to the work of the staff engaged in auditing the accounts of the municipalities.

Judging from the increased number of petitions from municipalities for the installation of accounting systems, for more frequent audits, and for advice and assistance, it appears to me that the work of the staff is proving of real value to our cities and towns; and if the reactions to our work which come to the office are a criterion, the work is being appreciated by the officials and the cities in general.

CONCLUSION.

The work of the Division is constantly increasing. New problems are presented in connection with the cooperative work with the Federal Government, and this has made necessary the preparation of special studies on the financial condition of the municipalities and reports on expenditures for welfare and for work relief.

The preparation and timely presentation of this report is due to the conscientious manner in which the various members of the staff have performed their particular duties. To them, and especially to Miss Hannah M. Varney, who has general charge

of the clerical work and the certification of town and district notes, I wish to express my grateful appreciation.

Respectfully submitted,

THEODORE N. WADDELL,

Director of Accounts.

STATE HOUSE, BOSTON, June 1, 1936.

PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 87 towns having a population of 5,000 or over; and (III) the 229 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows:— (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4–27). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged, for purposes of comparison, according to the population of the Massachusetts Census of 1935, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34–42) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 43) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 44) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

It is of interest to note that of the total revenue receipts of the 39 cities of the Commonwealth for the year covered by the report, 80.3 per cent is from general revenue sources and 19.7 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 79.8 per cent from general and 20.2 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 46–68), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the “current expenses” of the various departments or kinds of municipal services. Interest payments are similarly but separately shown, not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost

of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings, thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of service, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 68) we note that the total interest burden of the 39 cities for the year covered by the report was \$17,207,624.86, of which \$8,095,871.28, or 47.0 per cent, was interest on the general debt; \$2,595,696.76, or 15.1 per cent, was interest on revenue and other temporary loans; and the remaining \$6,516,056.82, or 37.9 per cent, was for interest on account of public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, and miscellaneous debt not specified.

(D) *Indebtedness.*

Table XI (p. 70) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 71), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 72), the debt transactions for 1934, classified according to the character of the obligation; Table XIV (p. 73) shows separately the payments to the state sinking and loan funds; and Table XV (p. 74) shows the method of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Revenue loans, it is true, are not included in reckoning the limit of indebtedness under the law; but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 70) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include revenue loans or outstanding warrants or orders, because these debts are considered temporary, and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, revenue loans are offset by uncollected taxes, and warrants or orders by cash on hand.

The table of debt transactions (p. 72) is of interest as showing the amount of debt incurred during the fiscal year 1934 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for hospital purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State and County on their account, and for this reason are excluded.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes, but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable.

Payments to the state sinking and loan funds on account of miscellaneous items and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 73). The aggregate amount thus paid for the 39 cities in 1934 was \$1,484,685.51.

Table XV (p. 74) is of interest as showing the relative use by the 39 cities of Massa-

chusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of miscellaneous items and metropolitan assessments and payments to the county for debt incurred for hospital purposes are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 76) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1934.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 80-127), are similar in form and detail to those given for the cities in Part I, the towns being arranged according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 130-137, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 140, 141) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.

ANALYSIS TABLES

- I. Excess or Deficiency of Revenue
 - A. Cities
 - B. Towns over 5,000 Population
 - II. Revenue Charges for Maintenance, Interest, and Debt Requirements
 - A. Cities
 - B. Towns over 5,000 Population
 - III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
 - IV. Comparative Debt Statements
 - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1932, 1933, and 1934
 - B. Aggregate Municipal Indebtedness — General and Enterprise Debt
 - C. Net Funded or Fixed Debt and Assessed Valuation
 - V. Net Debt January 1, 1936, and Ratio of Net Debt to Valuation
 - A. Cities
 - B. Towns over 5,000 Population
 - C. Towns under 5,000 Population
-
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Excess or Deficiency of Revenue: Cities.

CITIES. (In order of Population, 1935)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1930	1931	1932	1933	1934	1930	1931
BOSTON .	\$80,365,769	\$77,661,407	\$76,219,483	\$69,733,046	\$71,678,638	\$73,303,810	\$77,237,585
WORCESTER .	13,646,621	13,930,499	13,083,025	12,994,079	13,419,642	12,983,160	13,459,098
SPRINGFIELD .	11,705,066	11,379,769	11,246,725	12,009,677	12,727,640	10,312,074	11,703,274
CAMBRIDGE .	8,611,326	7,429,219	8,480,905	8,159,846	8,317,494	8,497,857	6,615,296
FALL RIVER .	6,022,028	6,781,324	5,927,911	5,576,605	5,761,521	7,454,135	7,027,194
NEW BEDFORD .	7,175,213	6,742,409	6,103,646	5,851,253	5,657,789	7,269,183	6,930,497
LYNN .	5,551,753	5,409,102	5,833,348	5,900,852	6,103,197	5,321,065	5,849,762
SOMERVILLE .	4,776,128	4,765,246	5,215,535	5,466,307	5,917,547	4,580,651	4,976,560
LOWELL .	5,523,230	5,075,762	4,983,859	4,792,822	5,151,373	5,575,645	5,523,484
LAWRENCE .	4,751,683	4,534,930	4,492,747	4,303,870	4,555,167	4,541,470	4,768,183
QUINCY .	5,366,908	5,325,794	4,947,556	5,051,460	4,976,163	4,769,990	4,996,792
NEWTON .	5,597,276	5,591,730	5,009,508	4,801,868	5,258,563	4,949,985	4,998,554
BROCKTON .	3,754,775	3,817,436	3,680,160	3,571,556	3,702,110	3,633,308	3,799,082
MEDFORD .	3,013,332	3,098,246	3,313,556	3,300,337	3,414,029	3,117,890	3,272,321
MALDEN .	3,083,697	3,155,994	3,103,773	3,049,453	3,087,292	2,949,317	3,152,632
HOLYOKE .	4,797,796	4,705,993	4,639,256	4,444,249	4,693,860	4,684,375	4,803,597
HAVERHILL .	2,665,315	2,673,761	2,601,322	2,494,578	2,553,980	2,618,330	2,794,668
PITTSFIELD .	2,542,869	2,696,841	2,490,937	2,546,080	3,042,291	2,363,577	2,674,484
EVERETT .	3,013,721	3,042,285	3,362,536	3,199,701	3,343,724	3,067,876	3,214,506
SALEM .	2,452,044	2,359,397	2,360,452	2,546,507	2,510,553	2,216,813	2,362,320
CHELSEA .	2,818,137	3,141,933	2,692,977	2,353,685	2,536,929	2,762,533	2,842,113
CHICOPEE .	2,570,805	2,715,435	2,468,082	2,567,401	2,685,249	2,565,806	2,714,922
FITCHBURG .	2,498,524	2,353,513	2,295,336	2,234,384	2,340,418	2,329,316	2,441,707
WALTHAM .	2,421,404	2,521,391	2,243,214	2,167,863	2,330,801	2,431,763	2,751,913
TAUNTON .	2,392,179	2,410,088	2,375,454	2,178,766	2,364,074	2,341,332	2,351,456
REVERE .	1,944,115	2,065,840	1,929,359	1,858,680	1,854,320	2,008,197	2,171,607
BEVERLY .	1,780,536	1,692,013	1,712,214	1,844,493	1,754,035	1,570,143	1,628,460
NORTHAMPTON .	1,181,351	1,172,174	1,092,981	1,155,561	1,152,645	1,062,761	1,123,172
MELROSE .	1,522,253	1,495,570	1,475,209	1,477,068	1,571,260	1,366,552	1,396,481
GLOUCESTER .	1,549,057	1,450,369	1,500,143	1,609,757	1,586,588	1,449,190	1,539,756
NORTH ADAMS .	1,002,921	959,336	871,041	983,031	1,112,088	953,868	1,029,449
PEABODY .	1,606,035	1,610,412	1,499,392	1,502,088	1,540,497	1,541,103	1,580,387
LEOMINSTER .	1,036,335	1,000,867	1,001,038	1,069,607	1,099,836	988,847	1,013,952
ATTLEBORO .	1,131,661	1,181,771	1,233,371	1,188,067	1,194,114	1,096,652	1,155,620
GARDNER .	886,688	912,910	855,537	840,333	828,127	807,150	877,561
WOBURN .	999,386	1,183,764	1,128,327	1,050,591	1,153,552	1,070,425	1,215,359
WESTFIELD .	1,425,844	1,399,065	1,393,712	1,395,351	1,428,493	1,380,136	1,399,950
MARLBOROUGH .	795,632	809,253	776,113	713,046	755,531	793,239	844,544
NEWBURYPORT .	596,688	618,725	669,396	651,954	701,418	608,798	673,708
39 Cities	\$214,579,101	\$210,871,573	\$206,309,136	\$198,638,872	\$205,864,545	\$203,338,322	\$210,912,066

Excess or Deficiency of Revenue: Cities — Concluded.

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (−) OF REVENUE				
1932	1933	1934	1930	1931	1932	1933	1934
\$82,939,404	\$80,389,667	\$79,805,171	+\$7,061,959	+\$423,822	−\$6,719,921	−\$10,656,621	−\$8,126,533
14,353,161	13,209,519	13,274,138	+663,461	+471,401	−1,270,136	−215,440	+145,504
12,177,397	12,578,451	12,482,755	+1,392,992	−323,505	−930,672	−568,774	+244,885
8,931,533	8,678,489	8,308,635	+113,469	+813,923	−450,628	−518,643	+8,859
6,283,631	5,822,754	5,888,071	−1,432,107	−245,870	−355,720	−246,149	−126,550
6,550,390	6,073,144	5,890,339	−93,970	−188,088	−446,744	−221,891	−232,550
6,359,445	6,472,822	6,746,490	+230,688	−440,660	−526,097	−571,970	−643,293
5,753,296	5,704,675	6,235,634	+195,477	−211,314	−537,761	−238,368	−318,087
5,579,110	5,563,100	5,669,299	−52,415	−447,722	−595,251	−770,278	−517,926
4,456,417	4,320,279	4,733,071	+210,213	−233,253	+36,330	−16,409	−177,904
5,225,577	5,432,583	5,494,083	+596,918	+329,002	−278,021	−381,123	−517,920
5,174,972	5,022,332	5,127,382	+647,291	+593,176	−165,464	−220,464	+131,181
3,826,653	3,457,013	3,605,915	+121,467	+18,354	−146,493	+114,543	+96,195
3,589,020	3,603,876	3,556,828	−104,558	−174,075	−275,464	−303,539	−142,799
3,341,356	3,148,420	3,170,619	+134,380	+3,362	−237,583	−98,967	−83,327
4,888,295	4,332,604	4,316,294	+113,421	−97,604	−249,039	+111,645	+377,566
2,724,593	2,545,414	2,793,472	+49,985	−120,907	−123,271	−50,836	−239,492
2,835,311	2,929,692	2,934,502	+179,292	+22,357	−344,374	−383,612	+107,789
3,404,027	3,250,503	3,348,933	−54,155	−172,221	−41,491	−50,802	−5,209
2,369,112	2,346,626	2,353,247	+235,231	−2,923	8,660	+199,881	+157,306
2,785,466	2,696,519	2,893,797	+55,604	+299,820	−92,489	−342,834	−350,868
2,768,803	2,762,761	2,598,243	+4,999	+513	−300,721	−195,360	+87,003
2,322,562	2,261,211	2,279,935	+169,208	−88,194	−27,226	−26,827	+60,483
2,605,435	2,558,301	2,510,086	−10,359	−230,522	−362,221	−390,438	−179,285
2,256,006	2,321,268	2,361,185	+50,847	+58,632	+119,448	−142,502	+2,889
2,172,891	2,112,247	2,318,907	−64,082	−105,767	−243,532	−253,567	−464,587
1,711,172	1,715,607	1,726,690	+210,393	+63,553	+1,042	+128,886	+27,345
1,141,277	1,139,401	1,059,681	+118,590	+49,002	−48,296	+19,160	+92,964
1,480,959	1,446,323	1,409,897	+155,701	+99,089	−5,750	+30,745	+161,363
1,611,415	1,578,208	1,532,932	+99,867	−89,387	−111,272	+31,549	+53,656
1,062,872	1,091,879	1,027,578	+49,053	−70,113	−191,831	−108,848	+84,510
1,576,846	1,474,618	1,591,456	+64,932	+30,025	−77,454	+27,470	−50,959
1,078,732	992,576	1,025,603	+47,488	−13,085	−77,694	+77,031	+74,233
1,326,205	1,175,481	1,118,076	+35,009	+26,151	−92,834	+12,586	+76,038
865,110	801,240	820,686	+79,538	+35,349	−9,573	+39,093	+7,441
1,150,754	1,167,784	1,214,413	−71,039	−31,595	−22,427	−117,193	−58,861
1,445,296	1,327,893	1,416,871	+45,708	−885	−51,584	+67,458	+11,622
849,114	809,935	760,381	+2,393	−35,291	−73,001	−96,889	−4,850
745,632	739,586	723,244	−12,110	−54,983	−76,236	−87,632	−21,826
\$221,719,247	\$215,054,801	\$216,124,539	+\$11,240,779	−\$40,433	−\$15,410,111	−\$16,415,929	−\$10,259,994

Excess or Deficiency of Revenue: Towns over 5,000 Population.

TOWNS (In order of Popu- lation, 1935)	REVENUE FOR CURRENT CHARGES				CURRENT CHARGES AGAINST REVENUE				EXCESS (+) OR DEFICIENCY (-) OF REVENUE						
	1930	1931	1932	1933	1930	1931	1932	1933	1930	1931	1932	1933			
	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945			
Brookline . . .	\$4,601,568	\$4,473,324	\$4,252,411	\$4,282,735	\$4,333,985	\$3,813,492	\$4,077,235	\$4,207,347	\$4,260,922	\$4,208,151	+\$788,076	+\$396,089	-\$14,936	+\$21,813	+\$131,834
Arlington . . .	2,338,732	2,394,470	2,257,630	2,303,998	2,382,650	1,994,459	2,055,537	2,112,242	2,228,751	2,190,946	+\$404,273	+\$338,933	-\$145,388	+\$75,247	+\$191,704
Watertown . . .	2,275,937	2,306,524	2,397,006	2,208,901	2,380,874	2,008,659	2,124,426	2,233,855	2,154,794	2,131,802	+\$266,738	+\$182,938	+\$61,181	+\$54,107	+\$249,072
Belmont . . .	1,797,653	1,794,933	1,678,907	1,606,067	1,742,870	1,383,602	1,507,413	1,628,773	1,621,061	1,607,000	+\$404,051	+\$286,990	+\$6,184	+\$15,394	+\$135,270
Framingham . . .	1,500,608	1,441,845	1,412,628	1,386,842	1,452,462	1,337,313	1,346,123	1,433,865	1,297,825	1,331,709	+\$163,295	+\$95,722	-\$21,237	+\$89,017	+\$120,753
Weymouth . . .	1,604,314	1,564,065	1,447,970	1,548,400	1,611,524	1,293,897	1,353,633	1,465,644	1,528,736	1,422,960	+\$10,417	+\$210,432	-\$15,674	+\$19,064	+\$188,564
Marthens . . .	1,003,609	960,917	885,619	1,010,583	948,970	940,007	912,473	971,983	921,170	999,311	+\$63,602	+\$48,444	-\$86,304	+\$89,413	+\$50,341
Milton . . .	1,307,022	1,277,391	1,265,142	1,160,578	1,284,207	1,120,531	1,136,099	1,160,184	1,062,532	1,149,229	+\$246,491	+\$141,292	+\$104,998	+\$98,046	+\$134,978
Braintree . . .	1,326,337	1,330,780	1,245,813	1,297,048	1,302,015	1,139,399	1,166,105	1,207,523	1,094,049	1,168,231	+\$186,938	+\$164,675	+\$38,290	+\$202,999	+\$133,784
West Springfield . . .	1,153,839	1,139,613	1,101,136	1,098,325	1,194,247	1,077,327	1,033,707	1,097,952	1,081,516	1,007,339	+\$76,512	+\$99,906	-\$3,184	+\$16,809	+\$186,908
Winthrop . . .	903,548	829,332	777,005	858,365	888,365	802,098	822,933	815,381	802,067	821,155	+\$101,450	+\$69,672	+\$13,941	+\$25,062	+\$36,210
Wakfield . . .	1,375,168	1,368,932	1,264,342	1,191,242	1,234,282	1,246,325	1,225,176	1,213,790	1,106,253	1,061,711	+\$128,843	+\$143,756	+\$50,552	+\$84,990	+\$172,571
Greenfield . . .	933,980	905,402	929,974	926,193	1,044,243	831,371	876,570	907,416	911,000	834,819	+\$102,609	+\$28,532	+\$22,558	+\$15,193	+\$209,424
Southbridge . . .	511,929	566,051	569,744	569,025	560,611	515,383	519,255	562,220	512,550	490,201	-\$3,454	+\$46,796	+\$7,524	+\$56,475	+\$70,410
Norwood . . .	1,342,360	1,335,688	1,287,229	1,336,850	1,297,423	1,173,713	1,262,999	1,264,124	1,212,135	1,223,208	+\$168,647	+\$72,689	+\$23,105	+\$124,715	+\$34,215
Dorham . . .	960,382	969,002	1,045,717	953,606	985,519	808,262	906,878	954,622	912,770	931,770	+\$152,120	+\$62,124	-\$6,486	+\$1,016	+\$72,749
Saugus . . .	624,708	652,546	635,201	626,153	573,947	572,199	641,313	623,288	637,432	694,208	+\$52,509	+\$11,233	+\$11,913	-\$11,279	+\$120,261
Milford . . .	588,356	596,062	623,044	528,234	614,082	569,555	593,092	609,581	577,259	591,333	+\$18,801	+\$970	+\$13,463	+\$49,025	+\$22,749
Natick . . .	819,077	886,662	894,563	925,518	908,448	828,716	866,019	902,298	901,133	854,462	+\$9,639	+\$26,643	+\$7,705	+\$24,385	+\$53,986
Danvers . . .	868,734	875,252	825,760	825,087	845,321	793,459	816,745	763,614	768,176	739,614	+\$75,275	+\$58,507	+\$56,644	+\$85,924	+\$114,707
Woburn . . .	527,842	551,243	547,037	487,716	527,424	537,662	572,278	533,026	482,108	495,108	-\$9,840	-\$21,035	+\$14,011	+\$5,608	+\$32,316
Wellesley . . .	1,302,933	1,295,671	1,274,569	1,293,044	1,429,923	1,143,867	1,158,870	1,212,278	1,166,679	1,187,018	+\$159,066	+\$136,801	+\$61,291	+\$126,365	+\$242,905
Winchester . . .	1,007,327	957,652	966,273	944,167	1,013,845	839,548	875,909	882,019	830,090	843,347	+\$167,979	+\$81,743	+\$42,254	+\$124,077	+\$170,498
Plymouth . . .	796,553	793,732	748,315	781,229	851,735	737,735	763,785	760,542	763,408	716,700	+\$58,818	+\$29,947	+\$12,227	+\$17,821	+\$141,035
Adams . . .	541,259	421,599	471,643	480,378	576,637	519,360	558,150	655,583	473,080	501,408	+\$21,899	+\$136,551	+\$7,848	+\$75,229	+\$75,229
Clinton . . .	521,437	526,732	510,605	451,367	460,832	513,396	599,306	552,851	593,142	515,676	+\$8,041	+\$72,574	+\$42,246	+\$54,844	+\$22,749
Nearham . . .	909,152	920,121	899,874	860,971	922,889	697,330	810,108	850,062	758,986	753,656	+\$211,762	+\$150,013	+\$49,272	+\$169,233	+\$169,233
Parlaven . . .	460,438	463,014	439,878	404,897	428,234	433,304	452,415	464,269	441,307	439,881	+\$27,134	+\$10,599	+\$24,391	+\$11,647	+\$11,647
Stonham . . .	605,014	592,126	596,627	574,732	607,572	566,579	606,764	604,315	574,019	589,745	+\$8,435	+\$14,638	+\$7,688	+\$713	+\$17,927
Lexington . . .	854,551	858,256	846,024	834,093	921,006	774,826	805,195	808,604	798,840	802,399	+\$79,725	+\$53,061	+\$37,430	+\$35,223	+\$118,907
Althol . . .	371,291	383,188	538,740	516,065	511,568	529,020	513,993	534,658	499,897	500,619	+\$49,271	+\$19,195	+\$4,082	+\$16,172	+\$10,949
Reading . . .	984,159	1,010,150	1,010,150	930,445	977,433	893,049	929,255	903,648	889,101	894,519	+\$90,210	+\$80,893	+\$107,501	+\$1,554	+\$82,064
Northridge . . .	373,349	469,220	361,498	366,940	364,230	367,320	363,322	337,197	344,818	331,517	+\$16,029	+\$46,898	+\$24,301	+\$22,122	+\$32,713
Andover . . .	633,330	593,221	538,987	496,896	581,637	520,380	522,081	499,885	484,186	529,474	+\$112,950	+\$71,140	+\$39,102	+\$12,710	+\$59,163
Amesbury . . .	435,927	443,221	412,286	443,013	471,916	430,449	522,019	509,635	438,932	441,055	+\$14,513	+\$20,302	+\$2,661	+\$3,349	+\$47,581
Easthampton . . .	466,783	443,221	520,873	474,697	477,627	460,949	500,280	543,386	430,303	447,377	+\$25,834	+\$71,109	+\$29,513	+\$44,304	+\$39,250
Swampscott . . .	742,975	755,075	707,643	670,631	724,596	707,242	720,417	711,650	670,151	694,948	+\$33,733	+\$34,658	+\$10,907	+\$480	+\$29,612
North Attleborough . . .	600,272	600,451	576,119	535,605	585,969	530,839	584,986	575,931	492,598	503,735	+\$69,433	+\$15,465	+\$188	+\$44,007	+\$32,231
Marblehead . . .	830,309	839,243	825,263	828,616	908,341	723,276	746,572	801,416	771,437	780,938	+\$107,033	+\$192,671	+\$17,847	+\$7,150	+\$128,502
Palmer . . .	419,209	339,986	356,080	375,308	372,072	370,285	363,880	375,154	343,086	333,880	+\$48,326	+\$20,406	+\$19,074	+\$39,692	+\$39,692
						468,473	468,473	468,473	468,473	468,473	+\$18,464	+\$4,132	+\$18,464	+\$18,464	+\$18,464

P.D. 79.

P.D. 79.		P.D. 78.		P.D. 77.		P.D. 76.		P.D. 75.		P.D. 74.		P.D. 73.		P.D. 72.		P.D. 71.		P.D. 70.		P.D. 69.		P.D. 68.		P.D. 67.		P.D. 66.		P.D. 65.		P.D. 64.		P.D. 63.		P.D. 62.		P.D. 61.		P.D. 60.		P.D. 59.		P.D. 58.		P.D. 57.		P.D. 56.		P.D. 55.		P.D. 54.		P.D. 53.		P.D. 52.		P.D. 51.		P.D. 50.		P.D. 49.		P.D. 48.		P.D. 47.		P.D. 46.		P.D. 45.		P.D. 44.		P.D. 43.		P.D. 42.		P.D. 41.		P.D. 40.		P.D. 39.		P.D. 38.		P.D. 37.		P.D. 36.		P.D. 35.		P.D. 34.		P.D. 33.		P.D. 32.		P.D. 31.		P.D. 30.		P.D. 29.		P.D. 28.		P.D. 27.		P.D. 26.		P.D. 25.		P.D. 24.		P.D. 23.		P.D. 22.		P.D. 21.		P.D. 20.		P.D. 19.		P.D. 18.		P.D. 17.		P.D. 16.		P.D. 15.		P.D. 14.		P.D. 13.		P.D. 12.		P.D. 11.		P.D. 10.		P.D. 9.		P.D. 8.		P.D. 7.		P.D. 6.		P.D. 5.		P.D. 4.		P.D. 3.		P.D. 2.		P.D. 1.		P.D. 0.		P.D. -1.		P.D. -2.		P.D. -3.		P.D. -4.		P.D. -5.		P.D. -6.		P.D. -7.		P.D. -8.		P.D. -9.		P.D. -10.		P.D. -11.		P.D. -12.		P.D. -13.		P.D. -14.		P.D. -15.		P.D. -16.		P.D. -17.		P.D. -18.		P.D. -19.		P.D. -20.		P.D. -21.		P.D. -22.		P.D. -23.		P.D. -24.		P.D. -25.		P.D. -26.		P.D. -27.		P.D. -28.		P.D. -29.		P.D. -30.		P.D. -31.		P.D. -32.		P.D. -33.		P.D. -34.		P.D. -35.		P.D. -36.		P.D. -37.		P.D. -38.		P.D. -39.		P.D. -40.		P.D. -41.		P.D. -42.		P.D. -43.		P.D. -44.		P.D. -45.		P.D. -46.		P.D. -47.		P.D. -48.		P.D. -49.		P.D. -50.		P.D. -51.		P.D. -52.		P.D. -53.		P.D. -54.		P.D. -55.		P.D. -56.		P.D. -57.		P.D. -58.		P.D. -59.		P.D. -60.		P.D. -61.		P.D. -62.		P.D. -63.		P.D. -64.		P.D. -65.		P.D. -66.		P.D. -67.		P.D. -68.		P.D. -69.		P.D. -70.		P.D. -71.		P.D. -72.		P.D. -73.		P.D. -74.		P.D. -75.		P.D. -76.		P.D. -77.		P.D. -78.		P.D. -79.		P.D. -80.		P.D. -81.		P.D. -82.		P.D. -83.		P.D. -84.		P.D. -85.		P.D. -86.		P.D. -87.		P.D. -88.		P.D. -89.		P.D. -90.		P.D. -91.		P.D. -92.		P.D. -93.		P.D. -94.		P.D. -95.		P.D. -96.		P.D. -97.		P.D. -98.		P.D. -99.		P.D. -100.		P.D. -101.		P.D. -102.		P.D. -103.		P.D. -104.		P.D. -105.		P.D. -106.		P.D. -107.		P.D. -108.		P.D. -109.		P.D. -110.		P.D. -111.		P.D. -112.		P.D. -113.		P.D. -114.		P.D. -115.		P.D. -116.		P.D. -117.		P.D. -118.		P.D. -119.		P.D. -120.		P.D. -121.		P.D. -122.		P.D. -123.		P.D. -124.		P.D. -125.		P.D. -126.		P.D. -127.		P.D. -128.		P.D. -129.		P.D. -130.		P.D. -131.		P.D. -132.		P.D. -133.		P.D. -134.		P.D. -135.		P.D. -136.		P.D. -137.		P.D. -138.		P.D. -139.		P.D. -140.		P.D. -141.		P.D. -142.		P.D. -143.		P.D. -144.		P.D. -145.		P.D. -146.		P.D. -147.		P.D. -148.		P.D. -149.		P.D. -150.		P.D. -151.		P.D. -152.		P.D. -153.		P.D. -154.		P.D. -155.		P.D. -156.		P.D. -157.		P.D. -158.		P.D. -159.		P.D. -160.		P.D. -161.		P.D. -162.		P.D. -163.		P.D. -164.		P.D. -165.		P.D. -166.		P.D. -167.		P.D. -168.		P.D. -169.		P.D. -170.		P.D. -171.		P.D. -172.		P.D. -173.		P.D. -174.		P.D. -175.		P.D. -176.		P.D. -177.		P.D. -178.		P.D. -179.		P.D. -180.		P.D. -181.		P.D. -182.		P.D. -183.		P.D. -184.		P.D. -185.		P.D. -186.		P.D. -187.		P.D. -188.		P.D. -189.		P.D. -190.		P.D. -191.		P.D. -192.		P.D. -193.		P.D. -194.		P.D. -195.		P.D. -196.		P.D. -197.		P.D. -198.		P.D. -199.		P.D. -200.		P.D. -201.		P.D. -202.		P.D. -203.		P.D. -204.		P.D. -205.		P.D. -206.		P.D. -207.		P.D. -208.		P.D. -209.		P.D. -210.		P.D. -211.		P.D. -212.		P.D. -213.		P.D. -214.		P.D. -215.		P.D. -216.		P.D. -217.		P.D. -218.		P.D. -219.		P.D. -220.		P.D. -221.		P.D. -222.		P.D. -223.		P.D. -224.		P.D. -225.		P.D. -226.		P.D. -227.		P.D. -228.		P.D. -229.		P.D. -230.		P.D. -231.		P.D. -232.		P.D. -233.		P.D. -234.		P.D. -235.		P.D. -236.		P.D. -237.		P.D. -238.		P.D. -239.		P.D. -240.		P.D. -241.		P.D. -242.		P.D. -243.		P.D. -244.		P.D. -245.		P.D. -246.		P.D. -247.		P.D. -248.		P.D. -249.		P.D. -250.		P.D. -251.		P.D. -252.		P.D. -253.		P.D. -254.		P.D. -255.		P.D. -256.		P.D. -257.		P.D. -258.		P.D. -259.		P.D. -260.		P.D. -261.		P.D. -262.		P.D. -263.		P.D. -264.		P.D. -265.		P.D. -266.		P.D. -267.		P.D. -268.		P.D. -269.		P.D. -270.		P.D. -271.		P.D. -272.		P.D. -273.		P.D. -274.		P.D. -275.		P.D. -276.		P.D. -277.		P.D. -278.		P.D. -279.		P.D. -280.		P.D. -281.		P.D. -282.		P.D. -283.		P.D. -284.		P.D. -285.		P.D. -286.		P.D. -287.		P.D. -288.		P.D. -289.		P.D. -290.		P.D. -291.		P.D. -292.		P.D. -293.		P.D. -294.		P.D. -295.		P.D. -296.		P.D. -297.		P.D. -298.		P.D. -299.		P.D. -300.		P.D. -301.		P.D. -302.		P.D. -303.		P.D. -304.		P.D. -305.		P.D. -306.		P.D. -307.		P.D. -308.		P.D. -309.		P.D. -310.		P.D. -311.		P.D. -312.		P.D. -313.		P.D. -314.		P.D. -315.		P.D. -316.		P.D. -317.		P.D. -318.		P.D. -319.		P.D. -320.		P.D. -321.		P.D. -322.		P.D. -323.		P.D. -324.		P.D. -325.		P.D. -326.		P.D. -327.		P.D. -328.		P.D. -329.		P.D. -330.		P.D. -331.		P.D. -332.		P.D. -333.		P.D. -334.		P.D. -335.		P.D. -336.		P.D. -337.		P.D. -338.		P.D. -339.		P.D. -340.		P.D. -341.		P.D. -342.		P.D. -343.		P.D. -344.		P.D. -345.		P.D. -346.		P.D. -347.		P.D. -348.		P.D. -349.		P.D. -350.		P.D. -351.		P.D. -352.		P.D. -353.		P.D. -354.		P.D. -355.		P.D. -356.		P.D. -357.		P.D. -358.		P.D. -359.		P.D. -360.		P.D. -361.		P.D. -362.		P.D. -363.		P.D. -364.		P.D. -365.		P.D. -366.		P.D. -367.		P.D. -368.		P.D. -369.		P.D. -370.		P.D. -371.		P.D. -372.		P.D. -373.		P.D. -374.		P.D. -375.		P.D. -376.		P.D. -377.		P.D. -378.		P.D. -379.		P.D. -380.		P.D. -381.		P.D. -382.		P.D. -383.		P.D. -384.		P.D. -385.		P.D. -386.		P.D. -387.		P.D. -388.		P.D. -389.		P.D. -390.		P.D. -391.		P.D. -392.		P.D. -393.		P.D. -394.		P.D. -395.		P.D. -396.		P.D. -397.		P.D. -398.		P.D. -399.		P.D. -400.		P.D. -401.		P.D. -402.		P.D. -403.		P.D. -404.		P.D. -405.		P.D. -406.		P.D. -407.		P.D. -408.		P.D. -409.		P.D. -410.		P.D. -411.		P.D. -412.		P.D. -413.		P.D. -414.		P.D. -415.		P.D. -416.		P.D. -417.		P.D. -418.		P.D. -419.		P.D. -420.		P.D. -421.		P.D. -422.		P.D. -423.		P.D. -424.		P.D. -425.		P.D. -426.		P.D. -427.		P.D. -428.		P.D. -429.		P.D. -430.		P.D. -431.		P.D. -432.		P.D. -433.		P.D. -434.		P.D. -435.		P.D. -436.		P.D. -437.		P.D. -438.		P.D. -439.		P.D. -440.		P.D. -441.		P.D. -442.		P.D. -443.		P.D. -444.		P.D. -445.		P.D. -446.		P.D. -447.		P.D. -448.		P.D. -449.		P.D. -450.		P.D. -451.		P.D. -452.		P.D. -453.		P.D. -454.		P.D. -455.		P.D. -456.		P.D. -457.		P.D. -458.		P.D. -459.		P.D. -460.		P.D. -461.		P.D. -462.		P.D. -463.		P.D. -464.		P.D. -465.		P.D. -466.		P.D. -467.		P.D. -468.		P.D. -469.		P.D. -470.		P.D. -471.		P.D. -472.		P.D. -473.		P.D. -474.		P.D. -475.		P.D. -476.		P.D. -477.		P.D. -478.		P.D. -479.		P.D. -480.		P.D. -481.		P.D. -482.		P.D. -483.		P.D. -484.		P.D. -485.		P.D. -486.		P.D. -487.		P.D. -488.		P.D. -489.		P.D. -490.		P.D. -491.		P.D. -492.		P.D. -493.		P.D. -494.		P.D. -495.		P.D. -496.		P.D. -497.		P.D. -498.		P.D. -499.		P.D. -500.		P.D. -501.		P.D. -502.		P.D. -503.		P.D. -504.		P.D. -505.		P.D. -506.		P.D. -507.		P.D. -508.		P.D. -509.		P.D. -510.		P.D. -511.		P.D. -512.		P.D. -513.		P.D. -514.		P.D. -515.		P.D. -516.		P.D. -517.		P.D. -518.		P.D. -519.		P.D. -520.		P.D. -521.		P.D. -522.		P.D. -523.		P.D. -524.		P.D. -525.		P.D. -526.		P.D. -527.		P.D. -528.		P.D. -529.		P.D. -530.		P.D. -531.		P.D. -532.		P.D. -533.		P.D. -534.		P.D. -535.		P.D. -536.		P.D. -537.		P.D. -538.		P.D. -539.		P.D. -540.		P.D. -541.		P.D. -542.		P.D. -543.		P.D. -544.		P.D. -545.		P.D. -546.		P.D. -547.		P.D. -548.		P.D. -549.		P.D. -550.		P.D. -551.		P.D. -552.		P.D. -553.		P.D. -554.		P.D. -555.		P.D. -556.		P.D. -557.		P.D. -558.		P.D. -559.		P.D. -560.		P.D. -561.		P.D. -562.		P.D. -563.		P.D. -564.		P.D. -565.		P.D. -566.		P.D. -567.		P.D. -568.		P.D. -569.		P.D. -570.		P.D. -571.		P.D. -572.		P.D. -573.		P.D. -574.		P.D. -575.		P.D. -576.		P.D. -577.		P.D. -578.		P.D. -579.		P.D. -580.		P.D. -581.		P.D. -582.		P.D. -583.		P.D. -584.		P.D. -585.		P.D. -586.		P.D. -587.		P.D. -588.		P.D. -589.		P.D. -590.		P.D. -591.		P.D. -592.		P.D. -593.		P.D. -594.		P.D. -595.		P.D. -596.		P.D. -597.		P.D. -598.		P.D. -599.		P.D. -600.		P.D. -601.		P.D. -602.		P.D. -603.		P.D. -604.		P.D. -605.		P.D. -606.		P.D. -607.		P.D. -608.		P.D. -609.		P.D. -610.		P.D. -611.		P.D. -612.		P.D. -613.		P.D. -614.		P.D. -615.		P.D. -616.		P.D. -617.		P.D. -618.		P.D. -619.		P.D. -620.		P.D. -621.		P.D. -622.		P.D. -623.		P.D. -624.		P.D. -625.		P.D. -626.		P.D. -627.		P.D. -628.		P.D. -629.		P.D. -630.		P.D. -631.		P.D. -632.		P.D. -633.		P.D. -634.		P.D. -635.		P.D. -636.		P.D. -637.		P.D. -638.		P.D. -639.		P.D. -640.		P.D. -641.		P.D. -642.		P.D. -643.		P.D. -644.		P.D. -645.		P.D. -646.		P.D. -647.		P.D. -648.		P.D. -649.		P.D. -650.		P.D. -651.		P.D. -652.		P.D. -653.		P.D. -654.		P.D. -655.		P.D. -656.		P.D. -657.		P.D. -658.		P.D. -659.		P.D. -660.		P.D. -661.		P.D. -662.		P.D. -663.		P.D. -664.		P.D. -665.		P.D. -666.		P.D. -667.		P.D. -668.		P.D. -669.		P.D. -670.		P.D. -671.		P.D. -672.		P.D. -673.		P.D. -674.		P.D. -675.		P.D. -676.		P.D. -677.		P.D. -678.		P.D. -679.		P.D. -680.		P.D. -681.		P.D. -682.		P.D. -683.		P.D. -684.		P.D. -685.		P.D. -686.		P.D. -687.		P.D. -688.		P.D. -689.		P.D. -690.		P.D. -691.		P.D. -692.		P.D. -693.		P.D. -694.		P.D. -695.		P.D. -696.		P.D. -697.		P.D. -698.		P.D. -699.		P.D. -700.		P.D. -701.		P.D. -702.		P.D. -703.		P.D. -704.		P.D. -705.		P.D. -706.		P.D. -707.		P.D. -708.		P.D. -709.		P.D. -710.		P.D. -711.		P.D. -712.		P.D. -713.		P.D. -714.		P.D. -715.		P.D. -716.		P.D. -717.		P.D. -718.		P.D. -719.		P.D. -720.		P.D. -721.		P.D. -722.		P.D. -723.		P.D. -724.		P.D. -725.		P.D. -726.		P.D. -727.		P.D. -728.		P.D. -729.		P.D. -730.		P.D. -731.		P.D. -732.		P.D. -733.		P.D. -734.		P.D. -735.		P.D. -736.		P.D. -737.		P.D. -738.		P.D. -739.		P.D. -740.		P.D. -741.		P.D. -742.		P.D. -743.		P.D. -744.		P.D. -745.		P.D. -746.		P.D. -747.		P.D. -748.		P.D. -749.		P.D. -750.		P.D. -751.		P.D. -752.		P.D. -753.		P.D. -754.		P.D. -755.		P.D. -756.		P.D. -757.		P.D. -758.		P.D.	
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Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

	CITIES, (In order of Population, 1935)	TOTALS	PERCENTAGES			
			Maintenance	Interest	Debt Requirements	Debt Requirements
BOSTON	.	\$79,805,170.72	\$61,467,375.31	\$8,772,100.36	\$9,565,695.05	11.0
WORCESTER	.	13,274,137.79	10,882,170.33	578,628.87	1,813,338.59	4.3
SPRINGFIELD	.	12,432,754.50	10,010,209.91	808,729.46	1,663,815.13	6.5
CAMBRIDGE	.	8,308,634.78	6,501,484.75	637,768.83	1,169,381.20	7.7
FALL RIVER	.	5,888,071.29	3,983,607.81	471,908.43	1,432,555.05	8.0
NEW BEDFORD	.	5,890,339.12	4,345,590.58	457,209.18	1,087,539.36	7.7
LYNN	.	6,746,489.50	5,020,409.08	420,680.36	1,305,400.06	6.2
SOMERVILLE	.	6,235,633.76	4,968,345.14	468,633.49	798,655.13	7.5
LOWELL	.	5,669,298.86	4,297,247.84	393,083.55	978,967.47	6.9
LAWRENCE	.	4,733,070.59	3,824,607.69	249,954.05	658,508.85	5.3
QUINCY	.	5,494,083.34	3,987,820.59	404,160.12	1,102,102.63	7.3
NEWTON	.	5,127,382.42	4,109,464.02	376,482.22	641,436.18	4.3
BROCKTON	.	3,605,915.18	2,925,269.14	155,296.04	525,350.00	7.3
MEDFORD	.	3,556,827.89	2,659,470.99	274,925.47	622,431.43	7.7
MALDEN	.	3,170,618.80	2,494,124.30	259,103.54	417,390.96	8.2
HOLYOKE	.	4,316,294.46	3,445,970.63	216,613.28	653,710.55	7.8
HAVERHILL	.	2,793,471.85	2,448,899.88	100,062.66	244,509.31	5.0
FITTSFIELD	.	2,934,501.74	2,276,436.35	141,504.23	516,471.16	3.6
EVERETT	.	3,348,932.49	2,677,370.52	221,030.98	450,030.99	4.8
SALEM	.	2,353,247.11	2,020,390.98	74,656.13	258,200.00	6.6
CHELSEA	.	2,893,797.01	2,257,954.26	219,196.14	417,546.61	3.2
CHICOPEE	.	2,598,242.95	2,069,429.60	122,147.81	406,665.54	7.6
FITCHBURG	.	1,922,161.29	1,017,073.59	101,073.59	256,700.00	4.7
WALTHAM	.	2,510,085.81	1,762,670.09	178,367.98	569,047.74	4.4
TAUNTON	.	2,361,184.50	1,872,248.33	131,018.39	357,917.78	7.1
REVERE	.	2,318,906.81	1,580,844.37	204,841.99	533,220.45	5.5
BEVERLY	.	1,726,689.63	1,497,212.43	46,780.69	182,696.51	8.8
NORTHAMPTON	.	1,059,681.24	995,625.92	21,555.32	42,500.00	2.7
MELROSE	.	1,409,897.12	1,091,433.63	110,894.99	207,568.50	2.0
GLOUCESTER	.	1,532,932.37	1,189,558.67	99,599.60	243,774.10	7.9
NORTH ADAMS	.	1,027,578.22	849,012.03	39,896.86	138,669.33	6.5
PEABODY	.	1,591,455.82	1,373,618.15	64,837.67	153,000.00	3.9
LEONISTON	.	1,025,603.40	813,342.29	75,061.20	137,200.00	4.1
ATTLEBORO	.	1,118,075.00	943,311.84	44,764.06	131,000.00	7.3
GARDNER	.	890,686.47	700,662.00	32,825.81	87,198.66	4.0
WOBURN	.	1,214,413.32	882,171.36	110,043.35	220,198.61	8.4
GROVER	.	1,416,811.40	1,130,098.84	56,828.99	220,943.57	9.1
WESTFIELD	.	760,831.37	602,736.49	38,651.25	118,993.63	4.0
MARLBOROUGH	.	723,244.32	623,126.40	26,617.92	73,500.00	5.1
NEWBURYPORT	3.7
39 Cities	.	\$216,124,538.82	\$168,502,083.83	\$17,207,624.86	\$30,414,830.13	7.9
						14.1

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population.

	Totals	Maintenance	Interest	Debt Requirements	PERCENTAGES		
					Maintenance	Interest	Debt Requirements
Brookline	\$4,208,150.75	\$3,475,274.93	\$277,124.68	\$455,751.14	82.6	6.6	10.8
Arlington	2,100,946.12	1,816,210.54	145,806.21	228,929.37	82.9	6.7	10.4
Watertown	2,131,802.33	1,708,946.11	156,778.40	266,077.82	80.2	7.3	12.5
Belmont	1,907,599.88	1,310,931.59	98,643.92	198,024.37	81.6	6.1	12.3
Franklin	1,331,708.88	1,027,430.22	90,374.53	213,904.13	77.1	6.8	16.1
Weymouth	1,422,959.81	1,228,688.36	73,380.84	120,890.61	86.3	5.2	8.5
Methuen	999,311.36	827,539.13	45,962.03	125,810.20	82.8	4.6	12.6
Milton	1,149,229.05	926,581.96	85,779.09	136,868.00	80.6	7.5	11.9
Braintree	1,168,231.44	980,053.58	76,420.68	111,757.18	83.9	6.5	9.6
West Springfield	1,007,338.85	815,877.07	58,461.78	133,000.00	81.0	5.8	13.2
Winthrop	822,154.50	652,241.24	50,378.71	119,534.55	79.3	6.1	14.6
Wakefield	834,819.19	867,839.85	53,104.72	140,766.77	89.0	5.0	13.3
Greenfield	490,201.45	742,556.68	19,262.51	73,000.00	87.7	2.3	8.7
Southbridge	1,223,207.83	455,509.25	8,142.20	26,550.00	92.9	1.7	5.4
Norwood	912,769.93	980,589.28	61,101.38	181,517.17	80.2	5.0	14.8
Dedham	694,207.60	802,382.38	33,099.42	77,308.13	87.9	3.6	8.5
Saugus	591,332.98	573,431.75	23,516.18	97,259.67	82.6	3.4	14.0
Millis	851,462.21	507,784.31	46,209.96	64,368.11	85.9	3.2	10.9
Natick	730,613.00	724,761.75	48,209.96	83,490.50	84.8	5.4	9.8
Danvers	435,108.39	650,647.55	30,910.55	49,055.80	89.1	4.2	6.7
Webster	922,407.60	393,105.49	27,245.90	74,757.00	79.4	5.5	15.1
Wellesley	843,346.78	681,708.44	51,896.26	109,682.08	77.7	6.0	16.3
Winchester	1,187,017.72	922,407.60	13,172.12	37,500.00	80.8	6.2	13.0
Plymouth	710,700.20	660,028.08	27,747.84	106,000.00	93.9	1.8	5.3
Adams	501,408.34	367,960.50	15,897.00	37,500.00	73.3	5.5	21.2
Clinton	515,675.97	583,010.85	39,219.02	51,588.19	86.9	3.1	10.0
Needham	733,635.77	583,010.85	15,897.00	111,433.60	77.4	7.8	14.8
Farhaven	439,881.22	376,334.83	19,500.77	47,043.62	85.6	3.7	10.7
Stonham	589,745.15	477,351.70	41,706.29	90,627.16	77.5	5.2	15.4
Lexington	802,398.47	611,780.86	46,053.41	144,563.20	76.3	5.2	18.0
Athol	500,618.67	432,429.82	14,088.85	54,106.00	86.4	2.8	10.8
Reading	894,519.20	771,758.00	30,115.13	92,646.07	86.3	3.4	10.3
Northbridge	331,516.92	300,497.20	12,019.72	19,000.00	90.7	3.6	5.9
Andover	522,474.37	480,193.90	11,280.47	31,000.00	91.9	2.2	5.9
Amesbury	444,055.18	380,889.39	6,191.04	48,814.75	85.8	3.2	11.0
Easthampton	447,377.07	417,827.67	14,351.40	23,349.88	93.4	1.4	5.2
Swampscott	694,948.23	571,998.44	48,337.40	74,612.39	82.7	7.0	10.7
North Attleborough	503,734.91	446,706.03	8,968.88	43,000.00	88.7	1.8	9.5
Marblehead	780,039.20	668,445.69	32,593.51	79,000.00	85.7	4.2	10.1
Palmer	332,379.99	304,855.83	9,024.16	18,500.00	91.7	2.7	5.6
Dartmouth	413,605.88	342,417.71	22,563.17	48,625.00	82.8	5.4	11.8
Brigwater	301,420.08	249,319.59	21,100.49	31,000.00	82.7	7.0	10.3
Middleborough	496,658.70	472,340.63	7,318.07	17,000.00	95.1	3.4	3.4
Ludlow	397,721.66	365,185.98	15,535.68	17,000.00	91.8	1.9	4.3

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population

— Concluded.

											TOWNS. (In order of Population, 1935)			TOTALS			PERCENTAGES		
																	Maintenance	Interest	Debt Requirements
Hudson	\$493,105.86			\$5.6	3.4	11.0
Stoughton	341,023.34			80.8	6.1	13.1
Barnstable	538,523.36			92.5	2.7	4.8
Montague	414,306.77			91.7	2.5	5.8
Rockland	359,668.16			92.3	3.2	4.7
Ware	267,085.68			10,607.84	4.0	3.7
Concord	621,658.06			531,517.97	4.6	9.9
Grafton	232,478.22			215,834.26	2.7	4.5
Chelmsford	252,901.96			233,501.50	2.0	5.7
Whitman	328,728.36			302,119.77	2.9	5.2
Randolph	294,142.90			264,570.24	3.9	6.1
Franklin	330,775.19			280,010.49	4.2	11.1
Walpole	411,756.00			414,416.00	5.6	16.4
Hingham	545,588.41			506,602.62	1.5	5.6
Agawam	387,968.56			289,161.71	5.5	15.9
North Andover	354,259.02			326,254.25	2.2	5.7
Shrewsbury	424,629.85			249,925.62	3.9	11.2
Maynard	284,173.54			242,571.75	3.7	11.5
Millbury	254,068.99			232,571.56	4.9	8.0
South Hadley	343,831.00			303,091.20	5.0	12.9
Billerica	361,370.53			299,936.80	4.1	6.1
Winchendon	318,427.43			288,352.25	3.3	4.2
Tewksbury	146,132.70			136,166.83	2.6	5.3
Mansfield	557,872.23			478,184.67	3.7	10.3
Falmouth	379,391.63			350,359.18	4.1	9.3
Andover	263,498.15			223,854.11	3.7	10.6
Canterbury	245,459.15			205,939.97	4.1	5.8
Canton	331,847.00			292,825.41	4.5	5.8
Spencer	227,483.96			227,483.96	2.8	6.2
Amherst	279,564.24			257,673.77	1.7	6.1
Uxbridge	299,042.07			266,262.11	1.9	9.0
Great Barrington	399,951.96			355,488.89	3.5	7.4
Upswich	206,486.04			183,434.74	2.3	8.6
Foxborough	322,008.85			305,383.74	1.4	3.7
Abington	236,138.00			196,018.82	4.7	12.3
Somerset	304,137.09			244,516.52	2.8	2.5
Orange	263,639.02			236,079.49	7.5	12.1
Easton	203,826.67			189,877.52	3.8	6.6
Monson	179,519.59			160,621.88	3.2	3.7
Longmeadow	307,667.43			256,484.41	2.2	8.3
Seekonk	160,719.72			144,222.79	4.9	11.7
87 Towns	\$53,449,277.79	\$45,220,447.07	\$2,532,989.03	\$84.6	4.8	10.6

CITIES. (In order of Population, 1935)	VALUATION		REVENUE FOR CURRENT CHARGES		CURRENT CHARGES AGAINST REVENUE				
	1930	1934	Percent- age of Increase or Decrease	1930	1934	Percent- age of Increase or Decrease	1930	1934	Percent- age of Increase or Decrease
Boston	\$2,012,704,500	\$1,704,762,892	-15.3	\$80,365,769	\$71,678,638	-10.8	\$73,303,810	\$79,805,171	+8.9
Worcester	363,170,120	313,747,801	-13.6	13,046,621	13,419,642	-1.7	12,983,160	13,274,138	+2.2
Springfield	324,631,920	291,946,917	-10.1	11,705,066	12,727,640	+8.7	10,312,074	12,482,755	+21.0
Cambridge	200,179,823	186,436,914	-6.9	8,742,909	8,317,494	-4.8	8,497,874	8,303,635	-2.2
Fall River	154,220,219	171,952,747	+11.5	6,722,028	5,761,521	-14.8	7,454,135	5,888,071	-21.0
New Bedford	181,359,565	120,066,704	-33.8	6,122,927	5,657,789	-7.7	7,269,183	5,890,339	-19.0
Lynn	148,355,495	141,516,696	-4.6	5,551,753	6,103,197	+9.9	5,321,065	6,746,490	+26.8
Somerville	129,653,300	121,373,489	-6.4	4,776,128	5,157,547	+7.9	4,580,651	6,235,934	+36.1
Lowell	133,634,029	112,925,337	-15.5	5,523,230	5,151,373	-6.7	5,575,645	5,669,209	+1.7
Lawrence	128,998,170	100,617,648	-22.0	4,751,683	4,555,167	-4.1	4,541,470	4,733,071	+4.1
Quincy	149,041,395	130,795,150	-12.2	5,366,908	4,976,163	-7.3	4,769,980	5,494,083	+15.2
Newton	171,382,260	169,345,370	-1.2	5,066,990	5,298,746	+4.6	4,999,985	5,127,382	+2.5
Brockton	83,906,974	78,880,369	-6.0	3,754,775	3,702,110	-1.4	3,633,308	3,605,915	-0.8
Medford	85,400,880	83,799,184	-1.9	3,013,332	3,414,029	+13.3	3,117,890	3,556,928	+14.1
Malden	76,672,765	72,634,919	-5.3	3,083,697	3,087,292	+0.1	2,949,317	3,170,619	+7.5
Holyoke	113,332,222	86,757,900	-23.4	2,542,869	2,553,980	+0.4	2,618,330	2,793,472	+6.7
Haverhill	67,445,140	56,933,381	-15.6	2,668,315	2,653,980	-0.5	2,633,577	2,934,502	+11.4
Pittsfield	63,976,015	61,916,015	-3.2	2,060,000	2,042,291	-1.4	2,063,876	2,348,932	+13.6
Everett	75,248,865	75,626,473	+0.5	3,013,721	3,343,724	+11.0	3,067,876	3,348,932	+9.2
Salem	59,487,377	48,614,266	-18.0	2,452,044	2,510,553	+2.4	2,216,813	2,353,247	+6.2
Chelsea	58,188,377	48,614,266	-16.5	2,818,137	2,536,929	-9.9	2,618,330	2,793,472	+6.7
Chicago	52,663,011	43,189,916	-18.0	2,570,805	2,685,246	+4.5	2,505,806	2,898,797	+15.5
Fitchburg	61,339,504	52,234,226	-14.8	2,498,524	2,340,418	-6.0	2,339,316	2,508,243	+7.3
Waltham	62,405,590	58,375,868	-6.5	2,421,404	2,330,801	-3.7	2,431,352	2,270,935	-6.5
Taunton	41,198,113	37,460,582	-9.1	2,392,179	2,364,074	-1.2	2,341,352	2,510,086	+7.3
Revere	43,642,560	41,137,109	-5.7	1,944,115	1,854,320	-4.6	1,870,137	2,301,186	+22.5
Beverly	50,789,443	44,801,934	-11.8	1,780,536	1,754,035	-1.5	1,570,143	1,726,090	+9.6
Northampton	30,541,037	27,410,395	-10.3	1,181,351	1,152,642	-2.4	1,062,761	1,059,681	-0.3
Melrose	38,703,320	38,080,988	-1.6	1,422,253	1,371,260	-3.5	1,306,532	1,409,897	+7.9
GloUCESTER	42,924,539	41,233,055	-4.0	1,002,321	1,112,088	+10.9	1,449,190	1,532,932	+5.8
Plymouth	25,944,387	24,402,218	-5.8	1,006,035	1,040,497	+3.4	1,541,103	1,027,578	-33.3
Leominster	25,150,220	23,250,261	-8.0	1,006,035	1,099,836	+9.3	988,847	1,025,603	+3.7
Attleboro	24,631,120	26,170,063	+5.3	1,194,114	1,194,114	0.0	1,096,652	1,118,076	+2.0
Andover	27,631,846	22,225,559	-19.9	886,688	828,127	-6.6	807,150	820,686	+1.7
Chandler	24,957,847	22,225,559	-10.0	999,386	1,155,552	+15.6	1,070,425	1,214,413	+13.5
Woburn	21,942,494	21,942,494	0.0	1,735,093	1,735,093	0.0	1,433,988	1,433,988	0.0
Westfield	23,732,070	20,477,597	-13.8	3,274,473	3,274,473	0.0	1,380,136	1,416,871	+2.7
Ware	17,993,158	16,642,372	-7.5	1,350,786	1,350,786	0.0	793,239	760,381	-4.1
Wrentham	14,704,030	13,168,793	-10.4	596,688	701,418	+17.6	608,798	723,244	+19.8
39 Cities	\$5,415,438,894	\$4,706,011,831	-13.1	\$214,579,101	\$205,864,545	-4.1	\$203,338,322	\$216,124,539	+6.3

*Aggregate Municipal Indebtedness — Comparisons for 1910, 1932, 1933 and 1934.
All Municipalities.*

CLASSIFICATION.	1910	1932	1933	1934
General debt	\$172,449,046	\$243,062,855	\$239,258,131	\$228,867,674
Public service enterprise debt	66,118,553	112,967,093	114,160,911	114,842,272
Total gross funded or fixed debt	\$238,567,599	\$356,029,948	\$353,419,042	\$343,709,946
Sinking funds deducted	70,021,484	44,137,558	42,128,355	41,319,385
Net funded or fixed debt	\$168,546,115	\$311,892,390	\$311,290,687	\$302,390,561
To which may be added:—				
Temporary debt	9,139,691	68,372,129	174,861,268	290,930,408
TOTALS	\$177,685,806	\$380,264,519	\$386,151,955	\$393,320,969

Cities.

General debt	\$156,308,327	\$204,076,099	\$203,619,545	\$194,780,925
Public service enterprise debt	50,965,550	101,028,100	103,356,100	104,118,350
Total gross funded or fixed debt	\$207,273,877	\$305,104,199	\$306,975,645	\$298,899,275
Sinking funds deducted	66,843,242	43,612,809	41,765,050	40,996,126
Net funded or fixed debt	\$140,430,635	\$261,491,390	\$265,210,595	\$257,903,149
To which may be added:—				
Temporary debt	6,491,302	52,495,414	58,637,688	73,812,744
TOTALS	\$146,921,937	\$313,986,804	\$323,848,283	\$331,715,893

Towns Over 5,000 Population.

General debt	\$12,872,337	\$32,147,434	\$29,434,220	\$28,833,181
Public service enterprise debt	12,071,146	7,146,708	6,402,261	6,295,797
Total gross funded or fixed debt	\$24,943,483	\$39,294,142	\$35,836,481	\$35,128,978
Sinking funds deducted	2,646,536	450,462	363,305	323,259
Net funded or fixed debt	\$22,296,947	\$38,843,680	\$35,473,176	\$34,805,719
To which may be added:—				
Temporary debt	1,873,512	12,289,335	12,749,642	13,381,267
TOTALS	\$24,170,459	\$51,133,015	\$48,222,818	\$48,186,986

Towns Under 5,000 Population.

General debt	\$3,268,382	\$6,839,322	\$6,204,366	\$5,253,568
Public service enterprise debt	3,081,857	4,792,285	4,402,550	4,428,125
Total gross funded or fixed debt	\$6,350,239	\$11,631,607	\$10,606,916	\$9,681,693
Sinking funds deducted	531,706	74,287	—	—
Net funded or fixed debt	\$5,818,533	\$11,557,320	\$10,606,916	\$9,681,693
To which may be added:—				
Temporary debt	774,877	3,587,380	73,473,938	3,736,397
TOTALS	\$6,593,410	\$15,144,700	\$14,080,854	\$13,418,090

¹ Includes \$5,647,048 tax title debt.

² Includes \$10,446,750 tax title debt.

³ Includes \$5,169,895 tax title debt.

⁴ Includes \$9,763,014 tax title debt.

⁵ Includes \$378,630 tax title debt.

⁶ Includes \$555,524 tax title debt.

⁷ Includes \$98,523 tax title debt.

⁸ Includes \$128,212 tax title debt.

Aggregate Municipal Indebtedness—General and Enterprise Debt.
All Municipalities.

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valuation	Total Debt	Sinking Fund	Net Debt	Percent- age of Assessed Valuation
1910	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,155,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,169,479	54,687,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,453,122	54,156,242	134,296,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919	184,933,644	54,239,472	130,694,172	2.67	77,399,797	19,881,379	57,518,418	1.17
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924	233,067,625	47,722,840	185,344,785	2.94	77,748,210	16,896,618	61,351,592	0.97
1925	240,108,055	46,800,874	193,307,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926	246,295,943	45,817,796	200,478,147	2.90	85,649,359	16,066,021	69,583,338	1.01
1927	246,536,915	43,606,930	202,929,985	2.86	91,233,823	15,132,214	76,101,609	1.07
1928	246,151,623	41,652,711	204,468,912	2.85	92,511,158	15,029,824	77,481,334	1.08
1929	243,407,506	37,333,964	206,073,542	2.75	92,577,572	14,519,312	78,058,260	1.04
1930	252,066,000	35,267,595	216,798,405	2.87	99,513,493	14,601,851	84,911,642	1.12
1931	255,488,325	32,701,685	222,786,640	2.90	108,929,703	15,066,720	93,863,983	1.26
1932	243,062,855	29,277,765	213,785,090	2.97	112,967,093	14,859,793	98,107,300	1.36
1933	239,258,131	26,898,774	212,359,357	3.07	114,160,911	15,229,581	98,931,330	1.43
1934	228,867,674	25,911,284	202,956,390	3.00	114,842,272	15,408,101	99,434,171	1.47

Cities.

1910	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911	157,637,149	51,497,708	106,139,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,150	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
1917	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,716,195	50,681,380	1.48
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924	199,875,880	46,951,116	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
1925	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,936,237	56,130,938	1.14
1926	209,109,359	45,091,379	164,017,980	3.22	75,133,725	15,006,937	60,126,788	1.18
1927	207,419,016	42,874,311	164,544,705	3.17	79,722,125	14,201,937	65,520,738	1.26
1928	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,925	1.28
1929	202,575,636	36,819,904	165,755,732	3.07	82,072,650	14,083,741	67,988,909	1.26
1930	210,003,816	34,950,291	175,053,525	3.23	88,171,100	14,291,408	73,879,692	1.36
1931	212,895,806	32,411,378	180,484,428	3.41	96,153,650	14,763,138	81,390,512	1.54
1932	204,076,099	29,047,054	175,029,045	3.44	101,028,100	14,565,755	86,462,345	1.70
1933	203,619,545	26,699,162	176,920,383	3.65	103,356,100	15,065,888	88,290,212	1.82
1934	194,780,925	25,704,258	169,076,667	3.59	104,118,350	15,291,868	88,826,482	1.89

Towns Over 5,000 Population.

1910	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	924,454	13,861,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921	16,408,409	791,859	15,616,550	1.73	7,043,097	1,491,189	5,551,908	0.61
1922	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925	28,249,890	738,263	27,511,627	2.37	7,787,547	939,102	6,848,445	0.59
1926	30,603,220	692,787	29,910,433	2.43	7,980,381	873,151	7,107,230	0.58
1927	32,076,122	713,296	31,362,826	2.44	7,962,514	756,852	7,205,662	0.56
1928	32,030,093	564,701	31,465,392	2.36	7,495,093	489,860	7,005,233	0.52
1929	33,675,676	494,355	33,181,321	2.27	7,392,772	341,679	7,051,093	0.48
1930	34,743,905	297,304	34,446,601	2.28	7,530,890	234,154	7,296,736	0.48
1931	34,857,346	290,307	34,567,039	2.29	7,700,045	222,291	7,477,754	0.49
1932	32,147,434	230,711	31,916,723	2.15	7,146,708	219,751	6,926,957	0.47
1933	29,434,220	199,612	29,234,608	2.02	6,402,261	163,693	6,238,568	0.43
1934	28,833,181	207,026	28,626,155	1.94	6,295,797	116,233	6,179,564	0.42

Aggregate Municipal Indebtedness — General and Enterprise Debt — Concluded.
Towns Under 5,000 Population.

YEARS.	GENERAL				ENTERPRISE			
	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation	Total Debt	Sinking Fund	Net Debt	Percentage of Assessed Valuation
1910 . . .	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911 . . .	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912 . . .	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913 . . .	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914 . . .	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915 . . .	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916 . . .	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917 . . .	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918 . . .	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919 . . .	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920 . . .	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921 . . .	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922 . . .	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923 . . .	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924 . . .	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925 . . .	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926 . . .	6,583,364	33,630	6,549,734	1.11	2,535,253	185,933	2,349,320	0.40
1927 . . .	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928 . . .	7,330,174	18,466	7,311,708	1.18	3,555,065	88,889	3,466,176	0.56
1929 . . .	7,156,194	19,705	7,136,489	1.14	3,112,150	93,892	3,018,258	0.48
1930 . . .	7,318,339	20,000	7,298,339	1.15	3,811,503	76,289	3,735,214	0.59
1931 . . .	7,735,173	—	7,735,173	1.21	5,076,008	80,291	4,995,717	0.78
1932 . . .	6,839,322	—	6,839,322	1.08	4,792,285	74,287	4,717,998	0.75
1933 . . .	6,204,366	—	6,204,366	1.00	4,402,550	—	4,402,550	0.71
1934 . . .	5,253,568	—	5,253,568	0.92	4,428,125	—	4,428,125	0.77

Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910 . . .	\$3,907,892,598	—	\$168,546,115	—	—	—	4.31
1911 . . .	4,077,235,263	169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912 . . .	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913 . . .	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914 . . .	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915 . . .	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916 . . .	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917 . . .	4,538,998,071	423,239,937	194,483,095	1,818,128	8.5	10.9	4.28
1918 . . .	4,738,976,589	199,978,518	185,623,247	1,859,848	4.4	14.6	3.92
1919 . . .	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920 . . .	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921 . . .	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922 . . .	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923 . . .	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924 . . .	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925 . . .	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926 . . .	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927 . . .	7,086,001,958	175,448,656	279,031,594	8,970,109	2.5	3.3	3.94
1928 . . .	7,171,178,741	85,176,783	281,950,246	2,918,652	1.2	1.0	3.93
1929 . . .	7,489,667,060	318,488,819	284,131,802	2,181,556	4.4	0.8	3.79
1930 . . .	7,563,793,886	74,126,826	301,710,107	17,578,305	1.0	6.2	3.99
1931 . . .	7,442,709,478	121,084,408	316,650,623	14,940,516	11.6	5.0	4.25
1932 . . .	7,209,928,247	232,781,231	311,892,390	4,758,233	3.1	11.5	4.33
1933 . . .	6,911,819,425	298,108,822	311,290,687	1,601,703	14.1	10.2	4.50
1934 . . .	6,757,019,988	154,799,437	302,390,561	8,900,126	12.2	12.9	4.48

¹ Decrease.

Net Debt, January 1, 1936, and Ratio of Net Debt to Valuation: Cities.

CITIES.	Population	Valuation, 1935 including Motor Vehicles	NET DEBT, JANUARY 1, 1936				RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT				General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Tax Title Debt	Total				
ATTLEBORO	21,835	\$26,195,816	\$155,000.00	\$221,962.52	—	\$376,962.52	1.44	—	0.83	2.27
BEVERLY	25,871	34,072,911	374,000.00	439,000.00	\$44,465.83	857,465.83	1.84	0.10	0.37	2.31
BOSTON	812,713	1,672,240,263	37,994,544.19	31,592,810.97	3,193,975.26	72,786,330.42	4.16	0.19	3.85	8.20
BROCKTON	62,407	77,390,958	104,000.00	423,000.00	—	1,370,000.00	1.76	—	1.08	2.84
CAMBRIDGE	118,075	184,883,928	4,123,050.00	3,550,689.32	569,047.98	7,673,719.32	4.15	—	0.48	4.63
CHELSEA	42,673	47,693,643	276,000.00	1,403,655.27	130,191.37	2,251,603.25	3.53	1.19	0.68	4.80
CHICAGO	41,952	43,090,210	264,000.00	680,500.00	1,301,391.34	1,075,591.37	2.19	0.30	0.89	3.38
EVERETT	47,228	76,387,217	692,656.22	943,900.00	134,775.34	1,769,311.56	2.14	0.17	0.13	2.43
FALL RIVER	117,414	109,101,907	1,331,036.00	5,218,500.00	333,152.43	6,942,682.43	6.00	0.33	0.17	6.50
FITCHBURG	41,700	644,000.00	814,000.00	814,000.00	35,000.00	1,493,000.00	2.26	0.07	0.84	3.69
GARDNER	20,397	22,183,482	140,500.00	227,500.00	—	368,000.00	1.66	—	0.03	1.69
GROUCESTER	24,164	56,112,605	656,000.00	592,625.00	69,169.82	1,317,794.82	3.04	0.17	2.23	5.44
HAVERTHILL	49,516	56,112,605	275,000.00	906,000.00	97,555.22	1,278,555.22	2.11	0.17	0.27	2.55
HOLYOKE	56,139	86,142,860	1,177,000.00	337,000.00	264,525.87	1,798,525.87	1.78	0.31	1.32	3.41
LAWRENCE	86,785	101,214,033	1,420,500.00	1,753,000.00	41,824.62	3,215,324.62	3.14	0.04	1.01	3.28
LEOMINSTER	21,894	23,360,462	435,000.00	281,000.00	33,975.93	749,975.93	3.06	0.15	2.27	5.48
LOWELL	100,114	113,360,406	1,727,370.00	2,192,700.00	996,156.91	4,916,226.91	3.46	0.88	0.31	4.65
LYNN	100,909	140,682,549	2,828,139.77	2,934,500.00	730,000.00	6,492,639.77	4.10	0.52	0.34	4.96
LYNN	57,277	72,178,708	1,678,000.00	695,170.10	105,971.84	2,479,141.94	3.29	0.15	0.08	3.52
MALDEN	15,781	16,572,318	119,600.00	355,400.00	12,606.21	487,606.21	2.87	0.08	0.57	3.52
MAHLROUOH	61,444	83,397,954	1,214,050.00	1,675,250.00	151,970.23	3,041,270.23	3.47	0.18	0.47	4.12
MEDFORD	24,256	38,255,406	266,000.00	771,000.00	—	1,037,000.00	2.71	—	0.01	2.72
MELROSE	24,256	111,734.93	1,112,734.93	5,457,681.02	6,971,402.17	1,334,000.00	5.44	0.33	1.10	6.87
NEW BEDFORD	110,022	120,928,970	380,739.91	380,739.91	38,985.80	710,760.71	5.07	0.29	0.57	5.93
NEWBURYPORT	14,815	13,251,801	2,901,035.00	2,687,989.50	36,731.69	5,929,721.19	3.46	0.02	0.30	3.78
NEWTON	66,144	170,003,542	2,691,143.00	437,207.00	6,353.63	712,703.63	2.98	0.03	0.46	3.47
NORTH ADAMS	22,085	23,703,895	132,000.00	71,000.00	38,010.21	241,010.21	0.74	0.14	—	0.88
NORTHAMPTON	24,525	27,482,204	462,500.00	354,500.00	62,231.07	879,231.07	3.33	0.25	0.63	4.21
PEABODY	22,082	62,401,521	746,000.00	1,127,600.00	81,823.71	1,935,423.71	3.00	0.10	0.55	3.65
PITTSFIELD	47,516	128,114,015	2,761,500.00	1,618,000.00	494,000.00	4,873,500.00	3.42	0.39	0.31	4.12
QUINCY	76,909	368,699.28	368,699.28	987,830.72	452,107.77	1,808,607.77	3.25	1.08	0.38	4.71
RAVERE	35,319	550,500.00	588,000.00	588,000.00	48,000.00	1,166,500.00	1.88	0.08	0.79	2.75
SALEM	43,472	50,331,266	2,221,000.00	1,395,000.00	31,326.23	3,626,326.23	3.00	0.26	0.02	3.28
SPRINGFIELD	100,773	120,676,211	4,522,500.00	6,424,000.00	710,979.34	11,557,479.34	3.79	0.21	2.41	6.41
SPRINGFIELD	149,642	280,036,634	5,522,500.00	7,119,500.00	737,360.76	6,959,852.61	3.56	0.21	1.67	5.44
TAUNTON	37,431	56,671,268	993,350.00	1,394,500.00	147,430.69	2,535,180.69	4.10	0.26	0.70	5.12
WALTHAM	40,557	57,320,314	176,700.00	401,000.00	47,369.02	2,672,069.02	2.81	0.46	2.03	5.30
WESTFIELD	18,788	20,515,739	223,100.00	760,000.00	110,986.00	1,094,086.00	4.48	0.51	0.96	5.95
WOBURN	13,695	21,924,937	3,307,000.00	5,880,000.00	400,000.00	9,587,000.00	3.06	0.13	1.03	4.22
WORCESTER	190,471	300,455,861	—	—	—	—	—	—	—	—
39 Cities	2,975,790	\$4,646,627,381	\$80,676,622.39	\$88,692,791.33	\$10,345,047.00	\$179,714,460.72	3.65	0.22	1.87	5.74
						\$57,067,013.32	\$266,781,474.04			

Net Debt, January 1, 1936, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.

Towns. (Over 5,000 Population)	Population 1935 including Motor Vehicles	NET DEBT, JANUARY 1, 1936			RATIO OF NET DEBT TO VALUATION			
		GENERAL DEBT		Total	Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Enter- prise Debt
		Inside Limit	Outside Limit					
Abington	5,696	\$8,075.00	\$69,125.00	\$34,200.00	\$55,000.00	\$139,200.00	1.27	0.17
Adams	12,858	210,000.00	241,500.00	451,500.00	—	451,500.00	4.10	—
Agawam	7,206	70,000.00	120,000.00	215,000.00	—	255,500.00	2.02	0.26
Ainsbury	10,314	14,250.00	77,200.00	104,451.44	118,500.00	222,951.44	0.97	0.14
Amherst	6,475	84,500.00	10,000.00	94,500.00	—	94,500.00	0.98	—
Andover	10,342	122,716.00	347,284.00	470,000.00	5,000.00	475,000.00	2.79	0.03
Arlington	38,539	1,000,843.55	5,933.90	1,031,840.13	142,000.00	1,193,840.13	1.63	0.08
Athol	10,751	83,000.00	60,000.00	143,000.00	81,000.00	224,000.00	1.28	0.23
Auburn	6,635	102,517.00	134,483.00	250,800.00	—	250,800.00	3.79	0.22
Barstable	8,037	56,000.00	—	56,000.00	—	56,000.00	0.23	—
Belmont	24,831	710,585.83	255,000.00	963,585.83	246,000.00	1,209,585.83	1.88	0.48
Billerica	9,253	110,000.00	—	110,000.00	47,600.00	157,600.00	1.19	0.51
Braintree	9,257	349,000.00	—	349,000.00	20,000.00	369,000.00	4.00	0.08
Bridgewater	17,121	12,300.00	25,000.00	37,300.00	355,000.00	392,300.00	0.69	6.54
Brookline	50,319	1,214,500.00	234,000.00	1,448,500.00	308,000.00	1,756,500.00	0.88	0.18
Canton	6,505	40,000.00	35,000.00	75,000.00	15,000.00	90,000.00	0.86	0.17
Chelmsford	7,595	13,250.00	45,830.00	59,080.00	—	59,080.00	0.84	—
Clinton	12,373	—	92,000.00	92,000.00	—	92,000.00	0.77	—
Concord	7,723	173,000.00	169,000.00	342,000.00	205,500.00	547,500.00	3.35	2.02
Danvers	13,884	163,000.00	225,000.00	388,000.00	196,211.17	584,211.17	3.13	1.58
Dartmouth	9,424	127,125.00	104,000.00	231,125.00	190,500.00	421,625.00	1.92	1.58
Dedham	15,371	347,000.00	18,000.00	365,000.00	—	365,000.00	1.41	—
Dracut	6,500	56,866.00	38,634.00	95,500.00	—	95,500.00	2.27	—
Easthampton	10,486	10,849.31	46,500.00	81,019.32	—	81,019.32	0.61	0.14
Easton	5,294	105,000.00	—	105,000.00	—	105,000.00	1.96	—
Fairhaven	11,005	165,765.60	63,589.40	229,355.00	—	229,355.00	1.97	0.56
Falmouth	6,537	22,330.104	—	22,330.104	—	22,330.104	1.02	—
Foxborough	5,834	5,000.00	—	5,000.00	—	5,000.00	1.12	—
Franklin	22,651	35,074.494	495,200.00	530,274.494	80,500.00	610,774.494	2.96	0.04
Franklin	7,494	9,031.250	75,043.90	84,075.150	280,000.00	364,075.150	2.35	0.02
Grafton	7,681	4,390.559	10,000.00	14,390.559	48,300.00	62,690.559	0.41	—
Great Barrington	6,369	8,950.938	5,000.00	13,950.938	—	13,950.938	0.21	—
Greenfield	15,903	25,428.369	172,500.00	197,928.369	114,000.00	311,928.369	1.00	0.45
Hingham	7,330	30,000.00	83,000.00	113,000.00	—	113,000.00	0.60	—
Hudson	8,495	99,000.00	66,500.00	165,500.00	94,600.00	260,100.00	2.32	1.33
Ipswich	6,217	66,274.17	34,083.83	100,358.00	84,000.00	184,358.00	1.39	0.96
Lexington	10,813	232,500.00	150,000.00	382,500.00	215,000.00	597,500.00	1.71	—
Longmeadow	5,105	144,000.00	100,000.00	244,000.00	500.00	244,500.00	2.03	0.01
Ludlow	8,569	204,000.00	—	204,000.00	—	204,000.00	2.35	—
Mansfield	6,543	2,500.00	—	2,500.00	29,000.00	31,500.00	0.97	0.38
Marblehead	10,173	501,435.00	183,000.00	684,435.00	148,000.00	832,435.00	4.10	0.71
Maynard	7,107	139,250.00	437,150.00	576,400.00	222,000.00	798,400.00	3.44	—
Methuen	21,073	—	5,328.99	5,328.99	120,256.00	125,584.99	3.08	0.03

Middleborough . . .	8,457,304	104,250.00	11,000.00	—	64,289.61	115,250.00	34,000.00	149,350.00	1.36	—	0.43	0.40	1.76
Millbury . . .	15,057,697	105,405.00	224,505.00	—	—	17,000.00	—	394,289.61	2.19	0.43	—	—	2.62
Millford . . .	6,879	17,000.00	—	—	—	37,000.00	—	17,000.00	0.28	—	—	—	0.28
Milton . . .	18,147	39,276.110	844,000.00	—	—	50,000.00	474,000.00	1,318,000.00	2.15	—	1.21	0.45	3.36
Monson . . .	5,193	3,000.00	—	—	—	50,000.00	—	50,000.00	1.66	—	—	—	1.06
Montague . . .	7,967	10,704,427	110,000.00	—	—	370,500.00	—	110,000.00	1.03	—	—	0.45	1.03
Natick . . .	14,394	100,500.00	275,475.39	—	—	315,975.39	87,599.25	463,574.64	1.91	—	—	0.45	2.36
Needham . . .	11,828	350,000.00	448,000.00	—	—	798,000.00	21,000.00	819,000.00	3.40	—	—	0.09	3.49
North Andover . . .	7,164	23,475,365	32,000.00	—	—	64,082.98	11,000.00	75,082.98	0.72	—	—	0.13	0.90
North Attleborough . . .	10,202	10,441,257	40,000.00	—	—	735,500.00	21,000.00	494,000.00	9.69	—	—	0.20	0.89
North Attleborough . . .	10,577	8,973,887	134,500.00	—	—	232,500.00	77,800.00	235,300.00	2.62	—	—	—	2.62
Northbridge . . .	15,574	23,055,780	68,000.00	—	—	1,018,103.04	15,800.00	1,093,903.04	3.98	—	—	0.31	4.37
Orange . . .	5,383	46,300.00	370,730.00	—	—	113,300.00	15,800.00	129,100.00	2.19	—	—	0.30	2.49
Oranget . . .	9,437	36,000.00	68,000.00	—	—	139,400.00	—	104,000.00	1.23	—	—	—	1.23
Palmer . . .	8,465,693	150,250.00	—	—	—	139,400.00	—	104,000.00	1.23	—	—	—	1.23
Plymouth . . .	13,183	23,017,962	32,789.00	—	—	139,400.00	60,000.00	219,250.00	0.69	—	—	0.26	0.95
Randolph . . .	7,680	6,329,670	126,000.00	—	—	124,000.00	27,000.00	151,000.00	1.96	—	—	0.43	2.39
Reading . . .	10,703	17,067,474	83,000.00	—	—	201,600.00	189,500.00	391,100.00	1.03	—	0.15	1.11	2.29
Rockland . . .	7,890	8,488,613	138,000.00	—	—	163,000.00	—	163,000.00	1.92	—	—	—	1.92
Saugus . . .	15,076	16,436,925	150,000.00	—	—	417,109.84	11,500.00	428,609.84	1.56	—	0.98	0.07	2.61
Seabrook . . .	5,011	8,272,421	1,500.00	—	—	68,000.00	—	68,000.00	1.29	—	—	—	1.29
Shrewsbury . . .	7,144	8,700,797	95,000.00	—	—	128,100.00	107,000.00	235,100.00	1.47	—	—	1.23	2.70
Somerset . . .	5,656	13,128,455	30,000.00	—	—	88,750.00	405,000.00	493,750.00	0.68	—	—	3.08	3.76
Southbridge . . .	13,786	12,944,488	52,500.00	—	—	56,250.00	—	56,250.00	0.43	—	—	—	0.43
South Hadley . . .	6,858	9,252,998	3,750.00	—	—	233,000.00	—	233,000.00	2.52	—	—	—	2.52
Spencer . . .	6,487	4,796,248	37,000.00	—	—	81,000.00	22,000.00	103,000.00	1.69	—	—	0.46	2.15
Stoughton . . .	10,841	14,923,453	140,500.00	—	—	243,200.44	42,000.00	285,200.44	1.51	—	0.12	0.28	1.91
Stoughton . . .	8,478	8,868,284	84,500.00	—	—	242,000.00	18,000.00	260,000.00	2.73	—	—	0.20	2.93
Swampscott . . .	10,480	24,324,423	162,500.00	—	—	463,150.00	31,500.00	494,650.00	1.90	—	—	0.13	2.03
Uxbridge . . .	6,563	23,625.00	38,975.00	—	—	62,600.00	—	62,600.00	1.34	—	—	—	1.34
Ware . . .	16,494	4,654,571	74,540.00	—	—	141,000.00	1,500.00	142,500.00	1.87	—	—	0.02	1.89
Wareham . . .	7,727	297,000.00	229,000.00	—	—	496,000.00	258,000.00	754,000.00	2.24	—	—	1.17	3.41
Wakefield . . .	7,449	91,000.00	238,000.00	—	—	496,000.00	77,000.00	566,000.00	2.23	—	—	0.52	2.75
Walpole . . .	7,727	77,400.00	23,000.00	—	—	105,400.00	5,000.00	110,400.00	1.54	—	0.07	0.07	1.61
Wareham . . .	6,047	13,195,421	47,800.00	—	—	67,600.00	—	67,600.00	0.51	—	—	0.01	0.51
Watertown . . .	35,827	54,675,156	767,700.00	—	—	1,469,700.00	8,000.00	1,477,700.00	2.69	—	—	0.01	2.70
Webster . . .	13,837	11,123,192	239,000.00	—	—	312,000.00	—	312,000.00	2.80	—	—	0.64	2.80
Westborough . . .	13,376	40,012,006	237,000.00	—	—	844,000.00	258,000.00	1,102,000.00	2.11	—	—	0.64	2.75
West Springfield . . .	6,073	5,035,533	575,500.00	—	—	1,500.00	—	1,500.00	0.03	—	—	0.25	0.03
West Springfield . . .	17,118	25,804,842	465,500.00	—	—	1,041,000.00	64,000.00	1,105,000.00	4.03	—	—	0.33	4.98
Weymouth . . .	21,748	47,935,035	48,000.00	—	—	139,000.00	157,500.00	303,500.00	1.35	—	—	—	1.68
Whitman . . .	7,691	8,252,289	91,000.00	—	—	157,950.00	—	157,950.00	1.68	—	—	—	1.68
Winchendon . . .	6,603	5,598,024	152,000.00	—	—	846,000.00	16,000.00	862,000.00	2.59	—	—	0.05	2.92
Windsor . . .	13,371	32,711,405	195,000.00	—	—	259,800.00	48,000.00	307,800.00	1.92	—	—	0.13	2.94
Winthrop . . .	17,001	25,414,368	132,600.00	—	—	—	—	—	—	—	—	—	1.21
87 Towns . . .	976,321	\$1,473,101,365	\$15,741,189.05	\$11,121,119.62	\$511,379.58	\$27,373,688.25	\$5,860,166.42	\$33,233,854.67	1.82	0.04	0.40	2.26	

Gill	995	871,938	1,166.66	1,166.66	1,166.66	0.13	0.13
Gosnold	129	1,324,516	—	5,000.00	5,000.00	0.38	0.38
Granville	704	1,815,119	—	14,500.00	14,500.00	0.80	0.80
Groton	2,534	4,013,575	—	34,000.00	34,000.00	0.85	0.85
Groveland	2,219	1,657,865	—	—	17,500.00	—	1.06
Hadley	2,711	3,059,344	—	15,000.00	15,000.00	0.49	0.49
Halifax	817	1,488,281	—	4,000.00	4,000.00	0.27	0.27
Hamden	2,235	5,934,175	8,000.00	94,000.00	94,000.00	1.58	1.58
Hampton	854	707,364	—	4,400.00	4,400.00	0.62	0.62
Hanover	2,709	3,691,852	25,000.00	62,000.00	200,000.00	1.63	9.53
Hanson	2,417	2,800,535	17,000.00	12,000.00	37,000.00	0.43	2.46
Hartford	2,379	1,897,750	—	17,000.00	17,000.00	0.90	0.90
Hartwick	2,433	2,705,434	35,000.00	35,000.00	35,000.00	1.29	1.29
Hatfield	3,364	3,253,086	63,148.00	92,000.00	102,000.00	2.83	3.14
Holbrook	3,914	3,711,303	30,000.00	37,000.00	84,500.00	1.67	2.48
Holliston	2,925	3,737,642	—	31,000.00	31,000.00	0.82	0.82
Hopkinton	2,968	3,741,981	7,000.00	72,000.00	72,000.00	1.52	1.52
Hopkinton	2,616	2,969,706	—	43,000.00	79,000.00	1.45	2.66
Hull	2,619	18,203,570	99,000.00	99,000.00	99,000.00	0.54	0.54
Huntington	3,345	1,084,278	3,600.00	16,700.00	16,700.00	1.54	1.54
Kingston	2,743	4,521,365	—	4,000.00	7,000.00	0.09	0.24
Lancaster	2,590	2,957,395	—	—	7,000.00	—	0.09
Lancaster	1,237	1,220,396	—	1,145.00	1,145.00	0.09	0.09
Lee	4,178	4,716,984	14,000.00	1,800.00	17,000.00	0.33	0.36
Leicester	4,426	3,322,393	23,000.00	11,400.00	47,000.00	1.07	1.41
Lenox	2,706	6,417,539	—	60,000.00	60,000.00	0.93	0.93
Leyden	2,553	2,883,381	—	2,750.00	2,750.00	0.95	0.95
Littleton	1,530	2,970,832	—	14,000.00	14,000.00	0.47	0.44
Lynnfield	1,896	3,903,284	—	5,500.00	5,500.00	0.14	0.14
Manchester	2,509	11,636,599	84,000.00	111,000.00	111,000.00	0.95	0.95
Marion	1,867	5,327,007	—	—	10,000.00	—	0.19
Marshfield	2,073	7,805,225	37,000.00	—	501,000.00	—	6.42
Mashpee	380	920,955	—	5,561.51	5,561.51	—	0.60
Mattapoisett	1,682	3,687,416	—	40,000.00	32,100.00	—	0.90
Medfield	4,162	2,889,641	30,000.00	166,000.00	166,000.00	1.38	5.75
Medway	3,268	3,315,151	—	41,411.92	71,411.92	1.02	7.13
Merrimac	2,209	1,853,881	10,800.00	10,800.00	2,000.00	0.58	0.90
Middleton	1,975	2,028,012	—	8,500.00	12,800.00	0.42	0.69
Mills	2,098	3,154,191	78,500.00	81,000.00	8,500.00	0.42	0.42
Millville	1,901	1,192,479	2,000.00	8,000.00	81,000.00	2.57	2.66
Monroe	240	971,199	—	31,000.00	8,000.00	0.67	0.67
Nahant	1,748	5,968,808	21,362.00	31,000.00	31,000.00	3.19	3.19
Nantucket	3,495	2,243,765	80,000.00	65,000.00	106,700.00	1.09	1.79
Newbury	1,576	2,207,125	12,349.94	230,000.00	270,000.00	1.88	2.21
New Marlborough	921	1,417,927	1,500.00	12,349.94	27,000.00	0.56	0.56
Norfolk	2,073	1,645,797	—	25,500.00	25,500.00	1.80	1.80
Northborough	2,296	2,173,006	20,600.00	20,600.00	70,600.00	0.95	1.89
Northfield	1,950	2,011,634	6,000.00	6,000.00	6,000.00	0.30	0.30
North Reading	2,321	2,581,579	36,650.00	36,650.00	163,650.00	1.32	6.42
Norfolk	2,925	2,380,774	12,150.00	12,150.00	89,150.00	0.51	3.74
Norwell	1,666	2,170,009	3,500.00	14,000.00	14,000.00	0.64	0.64
Oak Bluffs	1,657	4,731,636	112,559.00	154,300.00	154,300.00	3.26	3.26
Oxford	4,249	3,059,463	35,250.00	44,000.00	44,000.00	1.44	1.44

Net Debt, January 1, 1936, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population—Concluded.

TOWNS. (Under 5,000 Population)	Population	Valuation, 1935 including Motor Vehicles	NET DEBT, JANUARY 1, 1936				RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit						
Paxton	731	\$994,641	\$8,000.00	—	\$70,000.00	\$78,000.00	0.80	—	7.04	7.84
Pelham	504	717,826	1,500.00	—	—	1,500.00	0.21	—	—	0.21
Pembroke	1,621	2,712,883	82,000.00	—	184,000.00	266,000.00	3.02	—	6.78	9.80
Pennacook	3,004	2,990,905	—	—	8,000.00	8,000.00	—	—	0.27	0.27
Phillipston	423	380,832	—	—	—	—	—	—	—	—
Plainville	1,606	1,613,764	—	\$1,500.00	—	1,500.00	0.39	—	—	0.39
Plymouth	558	732,270	4,000.00	—	2,800.00	6,800.00	0.25	—	0.17	0.42
Princeton	707	1,267,594	3,550.00	5,000.00	—	22,500.00	3.07	—	—	3.07
Provincetown	4,071	4,279,514	60,000.00	—	—	3,550.00	0.28	—	—	0.28
Raynham	2,208	1,874,600	32,000.00	—	—	32,000.00	1.40	—	0.10	1.50
Rehoboth	2,777	2,537,396	20,000.00	—	—	20,000.00	0.79	—	—	0.79
Rockport	3,634	5,768,867	104,500.00	8,000.00	—	112,500.00	1.95	—	0.47	2.42
Roxbury	1,495	1,446,046	8,400.00	—	—	8,400.00	0.58	—	—	0.58
Russell	1,263	1,012,031	27,500.00	—	—	27,500.00	1.36	—	0.64	2.02
Rutland	2,463	1,402,004	5,700.00	—	—	5,700.00	0.40	—	—	0.40
Salisbury	2,245	3,067,214	3,000.00	—	—	3,000.00	0.10	—	—	0.10
Sandwich	1,516	2,687,734	4,000.00	—	—	4,000.00	1.08	—	—	1.08
Savoy	239	188,632	4,875.00	—	—	23,000.00	2.43	—	—	2.43
Scituate	3,846	13,123,825	13,250.00	—	—	24,575.00	0.19	—	5.33	5.52
Sharon	3,683	6,263,180	73,000.00	—	—	724,250.00	0.19	—	0.69	2.68
Sheffield	1,810	1,562,713	15,000.00	—	\$5,633.19	167,683.19	1.90	0.09	—	2.09
Shelburne	1,606	2,794,656	8,000.00	—	—	15,000.00	0.96	—	—	0.96
Shirley	2,548	2,093,101	12,500.00	—	—	15,500.00	0.74	—	—	0.74
Southampton	951	963,728	—	—	—	—	—	—	—	—
Southborough	2,109	3,160,399	29,800.00	—	—	29,800.00	0.94	—	5.50	6.50
Southwick	1,540	2,006,548	26,000.00	—	—	282,000.00	0.94	—	8.32	9.86
Sterling	1,556	2,060,652	20,401.00	—	—	42,315.32	1.89	0.22	3.78	5.89
Stockbridge	1,921	4,760,794	33,500.00	—	—	84,700.00	1.89	—	2.22	4.11
Sturbridge	1,918	1,402,102	500.00	—	—	33,500.00	0.70	—	—	0.70
Sudbury	1,638	2,503,006	33,000.00	—	—	94,000.00	0.04	—	6.70	6.74
Sunderland	1,182	1,085,680	4,500.00	—	—	60,000.00	2.40	—	—	2.40
Swansea	4,327	4,717,267	62,500.00	—	—	19,500.00	1.80	—	—	1.80
Templeton	4,302	3,013,099	49,000.00	—	—	62,500.00	1.32	—	—	1.32
Tisbury	1,822	5,364,180	—	—	—	64,786.64	2.09	0.06	—	2.15
Topsfield	1,113	3,150,185	66,000.00	—	—	98,000.00	1.51	—	0.32	1.83
Townsend	1,942	1,606,714	2,000.00	—	—	66,000.00	2.10	—	—	2.10
Truro	541	1,279,225	1,000.00	—	—	137,500.00	0.08	—	5.90	5.98
Tyngsborough	2,431	4,254,546	5,675.00	—	—	20,000.00	1.24	—	—	1.24
Warren	3,662	2,236,222	41,500.00	—	—	5,675.00	0.44	—	—	0.44
Wareham	565	393,634	4,000.00	—	—	1,000.00	0.24	—	—	0.24
Wayland	3,346	5,877,445	28,365.00	—	—	58,500.00	2.55	0.07	—	2.62
Wellesley	948	2,071,664	3,000.00	—	—	4,000.00	1.02	—	—	1.02
Wendell	—	—	56,635.00	—	—	85,000.00	1.44	—	0.65	2.09
Wendell	—	—	—	—	—	3,000.00	0.14	—	—	0.14

Wenham	1,196	3,931,952	8,000 .00	4,000.00	—	12,000.00	—	12,000.00	0.31	—	—	0.31
West Boylston	2,158	2,326,057	16,995.00	23,005.00	—	40,000.00	—	40,000.00	1.72	—	—	1.72
West Bridgewater	3,258	3,254,157	—	—	—	—	23,390.00	23,390.00	—	—	0.72	0.72
West Brookfield	1,258	1,429,203	—	—	—	3,500.00	9,000.00	9,000.00	0.24	—	0.63	0.87
Westford	3,780	4,126,084	54,400.00	—	—	54,400.00	—	54,400.00	1.32	—	—	1.32
Westminster	1,965	1,620,427	17,800.00	14,110.00	—	32,000.00	—	32,000.00	1.96	—	—	1.96
West Newbury	3,475	1,263,465	2,600.00	—	—	2,600.00	—	2,600.00	0.21	—	—	0.21
Weston	3,848	10,434,610	165,000.00	3,000.00	—	166,000.00	186,000.00	352,000.00	1.59	—	1.78	3.37
Westport	4,355	5,984,325	22,480.00	—	—	22,480.00	—	22,480.00	0.38	—	—	0.38
West Stockbridge	1,138	1,234,467	10,000.00	—	—	10,000.00	—	10,000.00	0.81	—	—	0.81
Wilbraham	2,969	3,205,863	16,000.00	—	—	15,000.00	64,000.00	79,000.00	0.47	—	1.99	2.46
Williamsburg	1,859	1,336,297	20,000.00	—	—	20,000.00	—	20,000.00	1.50	—	—	1.50
Williamstown	4,272	7,146,085	53,000.00	—	—	53,000.00	—	53,000.00	0.74	—	—	0.74
Wilmington	4,493	4,534,483	28,500.00	12,065.15	—	40,565.15	301,500.00	342,065.15	0.63	0.26	6.65	7.54
Wrentham	4,160	3,760,624	37,590.00	37,740.00	—	75,000.00	16,000.00	91,000.00	1.90	—	0.43	2.42
Yarmouth	2,095	5,014,570	60,000.00	65,000.00	—	125,000.00	63,000.00	188,000.00	2.49	—	1.26	3.75
Totals	1,398,799	\$571,115,846	\$3,430,535.60	\$1,779,704.50	\$86,333.66	\$5,296,573.26	\$4,330,690.00	\$9,627,263.26	0.91	0.02	0.76	1.69

1 Includes population of 74 towns having no funded debt.

2 Includes valuation of 74 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1936:

Alford	Chilmark	Freetown	New Braintree	Rochester	Washington
Ashfield	Colrain	Goshen	New Salem	Rowe	Wendell
Barre	Conway	Granby	North Brookfield	Royalston	Westhampton
Berlin	Cummington	Greenwich	Oakham	Sandisfield	West Tisbury
Barnardston	Dana	Hancock	Orleans	Shelburne	Westwood
B Roxborough	East Brookfield	Harvard	Otis	Shutesbury	Whately
Brimfield	Eastham	Harwich	Peru	Stow	Windsor
Buckland	Egremont	Hawley	Petersham	Sutton	Worthington
Carlisle	Enfield	Heath	Plainfield	Tolland	
Charlmont	Erving	Hinsdale	Prescott	Upton	
Chesterfield	Florida	Holland	Richmond	Wales	

PART I



CITIES

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

CITIES.	Fiscal Year Ending	Pages of Report
ATTLEBORO	Dec. 31, 1934	22, 23
BEVERLY	Dec. 31, 1934	18, 19
BOSTON	Dec. 31, 1934	4, 5
BROCKTON	Nov. 30, 1934	10, 11
CAMBRIDGE	Dec. 31, 1934	6, 7
CHELSEA	Dec. 31, 1934	14, 15
CHICOPEE	Nov. 30, 1934	16, 17
EVERETT	Dec. 31, 1934	14, 15
FALL RIVER	Dec. 31, 1934	6, 7
FITCHBURG	Nov. 30, 1934	16, 17
GARDNER	Dec. 31, 1934	22, 23
GLOUCESTER	Nov. 30, 1934	20, 21
HAVERHILL	Dec. 31, 1934	12, 13
HOLYOKE	Nov. 30, 1934	12, 13
LAWRENCE	Dec. 31, 1934	10, 11
LEOMINSTER	Dec. 31, 1934	20, 21
LOWELL	Dec. 31, 1934	8, 9
LYNN	Dec. 31, 1934	8, 9
MALDEN	Dec. 31, 1934	12, 13
MARLBOROUGH	Dec. 31, 1934	24, 25
MEDFORD	Dec. 31, 1934	12, 13
MELROSE	Dec. 31, 1934	18, 19
NEW BEDFORD	Nov. 30, 1934	8, 9
NEWBURYPORT	Dec. 15, 1934	24, 25
NEWTON	Dec. 31, 1934	10, 11
NORTH ADAMS	Nov. 30, 1934	20, 21
NORTHAMPTON	Nov. 30, 1934	18, 19
PEABODY	Dec. 31, 1934	20, 21
PITTSFIELD	Dec. 31, 1934	14, 15
QUINCY	Dec. 31, 1934	10, 11
REVERE	Dec. 31, 1934	18, 19
SALEM	Dec. 31, 1934	14, 15
SOMERVILLE	Dec. 31, 1934	8, 9
SPRINGFIELD	Nov. 30, 1934	6, 7
TAUNTON	Nov. 30, 1934	16, 17
WALTHAM	Dec. 31, 1934	16, 17
WESTFIELD	Dec. 31, 1934	22, 23
WOBURN	Dec. 31, 1934	22, 23
WORCESTER	Nov. 30, 1934	6, 7

DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 817,713
REVENUE.		\$72,986,424.38
General		58,271,601.29
Taxes		54,458,564.32
Property, poll, and income		52,370,510.41
Corporation, bank, etc.		2,088,053.91
Licenses and permits		1,880,978.99
Fines and forfeits		113,193.59
Grants and gifts		1,816,426.92
For expenses		1,816,426.92
For outlays		—
All other		2,437.47
Commercial		14,714,823.09
Special assessments		385,274.09
To meet expenses		385,274.09
To meet outlays		—
Privileges		523,565.37
Departmental		2,939,073.23
General government		64,631.23
Protection of persons and property		68,214.78
Health and sanitation		191,547.51
Highways		16,070.60
Charities		2,084,008.21
Soldiers' benefits		101,607.90
Schools		294,505.92
Libraries		23,412.50
Recreation		90,549.93
Unclassified		4,474.70
Public service enterprises		7,955,060.07
Electric light		—
Water		4,395,859.45
All other		3,559,200.62
Cemeteries		76,490.01
Interest		2,335,360.27
On sinking funds		1,309,794.22
On trust and investment funds		747,842.43
All other		777,723.62
NON-REVENUE.		\$84,906,104.54
Offsets to outlays		253,264.14
Departmental		1,493.49
Public service enterprises		251,770.65
Cemeteries		—
Municipal indebtedness		59,981,008.30
Loans, general purposes		7,679,000.00
Loans, public service enterprises		1,800,000.00
Loans, cemeteries		—
Bonds refunded, current year		—
Temporary loans (including revenue loans)		50,500,000.00
Unpaid warrants or orders, current year		—
Premiums		2,008.30
Transfers		4,767,315.25
From sinking funds		2,426,092.01
All other		2,341,223.24
Refunds		1,633,176.69
Agency, trust, and investment		18,271,340.16
Taxes and licenses for State		2,587,496.21
Taxes for county		3,087,288.83
Reimbursements for grade crossings		—
Sinking and other permanent funds		12,596,555.12
All other		—
RECAPITULATION.		
Revenues and offsets to outlays		\$73,239,688.52
Premiums		2,008.30
Municipal indebtedness		59,979,000.00
Transfers and refunds		6,400,491.94
Agency, trust, and investment		18,271,340.16
Total receipts		\$157,892,528.92
Balance on hand, including funds		8,274,420.75
GRAND TOTAL		\$166,166,949.67

P.D. 79.

Graded According to Population of 1935.

PAYMENTS.		Boston POPULATION 817,713
Maintenance		\$61,467,375.31
<i>Departmental</i>		<i>58,532,629.80</i>
General government		1,861,189.96
Protection of persons and property		8,248,221.14
Health and sanitation		4,444,755.57
Highways		3,468,457.17
Charities		17,242,366.13
Soldiers' benefits		938,931.09
Schools		14,707,766.00
Libraries		1,126,696.97
Recreation		2,138,458.25
Pensions		2,707,919.36
Unclassified		1,647,868.16
<i>Public service enterprises</i>		<i>2,622,510.91</i>
Electric light		—
Water		1,721,701.19
All other		900,809.72
<i>Cemeteries</i>		<i>119,677.33</i>
<i>Administration of trust funds</i>		<i>192,557.27</i>
Interest		8,772,100.36
<i>Loans, general purposes</i>		<i>4,695,016.55</i>
<i>Loans, public service enterprises</i>		<i>4,077,083.81</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		6,268,264.12
<i>Departmental</i>		<i>3,232,910.13</i>
General government		—
Protection of persons and property		140,568.82
Health and sanitation		683,197.89
Highways		894,644.37
Charities		482,821.76
Schools		796,311.32
Libraries		6.80
Recreation		173,882.46
Unclassified		61,477.21
<i>Public service enterprises</i>		<i>3,035,353.49</i>
Electric light		—
Water		543,031.66
All other		2,492,321.83
<i>Cemeteries</i>		<i>—</i>
Municipal indebtedness		56,219,672.67
<i>From sinking funds</i>		<i>1 2,426,092.01</i>
<i>From revenue and other sources</i>		<i>8,793,580.66</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>45,000,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
Transfers		4,767,315.25
<i>To sinking funds from revenue</i>		<i>2 1,026,012.96</i>
<i>All other</i>		<i>3,741,302.29</i>
Refunds		1,633,176.69
Agency, trust, and investment		17,107,621.77
<i>Taxes and licenses for State</i>		<i>2,587,496.21</i>
<i>Taxes for county</i>		<i>3,087,288.83</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>11,432,836.73</i>
<i>All other</i>		<i>—</i>
RECAPITULATION.		
Maintenance and interest		\$70,239,475.67
Permanent debt (except from sinking funds)		8,793,580.66
Sinking fund requirements from revenue		2 1,026,012.96
Outlays		6,268,264.12
Permanent debt from sinking funds		1 2,426,092.01
Bonds refunded, current year		—
Temporary loans		45,000,000.00
Transfers (except to sinking funds) and refunds		5,374,478.98
Agency, trust, and investment		17,107,621.77
Total payments		\$156,235,526.17
Balance on hand, including funds		9,931,423.50
GRAND TOTAL		\$166,166,949.67

¹ Includes serial payments amounting to \$624,592.01.² Includes \$253,898.57 from balances of loan appropriations.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 190,471	Springfield POPULATION 149,642	Cambridge POPULATION 118,075	Fall River POPULATION 117,414
REVENUE.	\$13,559,266.68	\$12,835,867.66	\$8,442,895.38	\$5,805,902.81
General	10,991,333.19	10,310,228.46	7,201,395.08	4,957,914.07
Taxes	10,404,204.40	9,084,611.83	6,954,847.94	4,748,680.90
Property, poll, and income	9,939,067.61	8,573,589.76	6,570,574.87	4,538,616.40
Corporation, bank, etc.	465,136.79	511,022.07	384,273.07	210,064.50
Licenses and permits	237,544.90	160,442.80	139,939.79	114,645.49
Fines and forfeits	12,007.57	18,502.78	3,938.61	8,352.29
Grants and gifts	337,576.32	1,046,671.05	102,618.79	86,235.39
For expenses	337,576.32	981,966.87	102,618.79	86,235.39
For outlays	—	64,704.18	—	—
All other	—	—	49.95	—
Commercial	2,567,933.49	2,525,639.20	1,241,500.30	847,988.74
Special assessments	186,634.49	56,163.15	6,087.00	—
To meet expenses	37,889.71	9,877.81	—	—
To meet outlays	148,744.78	46,285.34	6,087.00	—
Privileges	194,213.97	190,608.36	92,993.15	88,418.94
Departmental	1,037,804.27	1,155,655.33	396,726.91	236,103.11
General government	44,242.61	48,256.54	12,147.29	7,819.19
Protection of persons and property	14,237.50	8,840.67	8,126.41	1,689.67
Health and sanitation	63,190.92	43,501.87	26,763.60	32,987.27
Highways	9,346.37	95,305.01	2,034.68	90.10
Charities	688,136.04	651,013.76	267,472.30	147,036.45
Soldiers' benefits	27,535.83	16,002.14	15,118.97	22,537.25
Schools	161,875.71	236,091.11	53,343.38	20,186.45
Libraries	3,240.87	—	1,126.10	1,802.93
Recreation	11,294.91	45,979.99	7,279.18	—
Unclassified	14,703.51	10,664.24	3,315.00	1,953.80
Public service enterprises	798,794.28	961,459.73	476,979.98	372,815.21
Electric light	—	—	—	—
Water	798,794.28	961,459.73	476,979.98	372,137.50
All other	—	—	—	677.71
Cemeteries	57,947.81	—	46,802.24	26,514.59
Interest	293,238.67	161,752.63	221,911.02	124,136.89
On sinking funds	21,797.89	—	124,007.12	44,381.43
On trust and investment funds	36,042.88	1,622.57	3,435.60	4,420.93
All other	235,398.70	160,130.06	94,468.30	75,334.53
NON-REVENUE.	\$18,114,967.82	\$10,442,004.61	\$8,927,775.75	\$5,306,684.63
Offsets to outlays	31,945.26	2,769.02	4,769.00	99,400.00
Departmental	2,720.96	2,769.02	2,060.00	99,400.00
Public service enterprises	29,224.30	—	2,709.00	—
Cemeteries	—	—	—	—
Municipal indebtedness	14,371,300.85	9,223,047.04	7,274,692.30	4,209,967.17
Loans, general purposes	2,358,000.00	800,000.00	645,000.00	300,000.00
Loans, public service enterprises	266,000.00	100,000.00	125,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	371,967.17
Temporary loans (including revenue loans)	11,080,000.00	8,000,000.00	6,500,000.00	3,538,000.00
Unpaid warrants or orders, current year	636,382.64	320,285.04	—	—
Premiums	30,918.21	2,762.00	4,992.30	—
Transfers	1,635,710.25	202,685.15	152,190.06	298,725.92
From sinking funds	235,000.00	—	145,000.00	295,000.00
All other	1,400,710.25	202,685.15	7,190.06	3,725.92
Refunds	467,269.51	188,408.16	115,558.58	37,950.12
Agency, trust, and investment	1,608,741.95	825,095.24	1,380,565.81	660,641.42
Taxes and licenses for State	481,461.27	418,926.80	280,900.12	180,614.67
Taxes for county	447,896.00	393,179.84	278,852.69	133,320.75
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	653,325.43	—	816,533.55	341,831.20
All other	26,059.25	12,988.60	4,279.45	4,874.80
RECAPITULATION.				
Revenue and offsets to outlays	\$13,591,211.94	\$12,838,636.68	\$8,447,664.38	\$5,905,302.81
Premiums	30,918.21	2,762.00	4,692.30	—
Municipal indebtedness	14,340,382.64	9,220,285.04	7,270,000.00	4,209,967.17
Transfers and refunds	2,102,979.76	391,093.31	267,748.64	336,676.04
Agency, trust, and investment	1,608,741.95	825,095.24	1,380,565.81	660,641.42
Total receipts	\$31,674,234.50	\$23,277,872.27	\$17,370,671.13	\$11,112,587.44
Balance on hand, including funds	1,074,508.74	1,741,697.33	664,559.22	328,211.20
GRAND TOTAL	\$32,748,743.24	\$25,019,569.60	\$18,035,230.35	\$11,440,798.64

Graded According to Population of 1935 — Continued.

PAYMENTS.	Worcester POPULATION 190,471	Springfield POPULATION 149,642	Cambridge POPULATION 118,075	Fall River POPULATION 117,414
Maintenance	\$10,882,170.33	\$10,010,209.91	\$6,501,484.75	\$3,983,607.81
<i>Departmental</i>	<i>10,583,072.91</i>	<i>9,698,917.78</i>	<i>6,110,943.81</i>	<i>3,802,864.38</i>
General government	505,600.66	404,358.67	283,061.97	187,647.71
Protection of persons and property	1,875,834.17	1,696,238.48	1,100,434.70	676,257.14
Health and sanitation	720,382.00	813,372.60	626,684.89	260,397.78
Highways	686,047.85	901,592.44	382,756.15	232,083.10
Charities	2,330,567.85	1,705,125.35	1,088,844.81	816,872.78
Soldiers' benefits	177,167.02	318,259.86	109,036.63	164,188.04
Schools	3,592,816.95	3,131,059.07	1,851,668.66	1,168,558.37
Libraries	173,960.12	205,299.96	84,393.74	42,407.93
Recreation	136,753.14	309,843.98	198,290.38	34,098.30
Pensions	234,406.96	99,193.39	233,306.75	149,535.66
Unclassified	149,536.19	114,573.98	152,465.13	70,817.57
<i>Public service enterprises</i>	<i>240,816.04</i>	<i>311,190.86</i>	<i>340,398.55</i>	<i>151,652.96</i>
Electric light	—	—	—	—
Water	239,959.95	311,190.86	340,398.55	150,514.94
All other	856.09	—	—	1,138.02
<i>Cemeteries</i>	<i>58,275.88</i>	<i>—</i>	<i>49,542.39</i>	<i>28,985.21</i>
<i>Administration of trust funds</i>	<i>5.50</i>	<i>101.27</i>	<i>—</i>	<i>105.26</i>
Interest	578,628.87	808,729.46	637,768.83	471,908.43
<i>Loans, general purposes</i>	<i>442,539.89</i>	<i>518,977.38</i>	<i>588,078.58</i>	<i>459,595.93</i>
<i>Loans, public service enterprises</i>	<i>136,088.98</i>	<i>289,752.08</i>	<i>49,510.25</i>	<i>12,312.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>180.00</i>	<i>—</i>
Outlays	2,026,667.85	1,442,712.00	1,115,829.11	204,759.08
<i>Departmental</i>	<i>1,830,704.49</i>	<i>1,309,856.08</i>	<i>978,578.91</i>	<i>157,802.93</i>
General government	2,500.00	3,368.43	—	701.84
Protection of persons and property	16,466.35	41,521.53	106,237.26	—
Health and sanitation	457,379.65	253,709.46	157,448.98	14,563.02
Highways	1,301,895.49	600,127.41	630,597.83	56,233.95
Charities	4,000.00	8,271.41	—	10,588.43
Schools	2,458.92	291,871.74	7,353.03	70,302.12
Libraries	—	—	—	—
Recreation	26,644.22	109,327.12	686.77	5,413.57
Unclassified	19,359.86	1,658.98	76,255.04	—
<i>Public service enterprises</i>	<i>195,963.36</i>	<i>132,855.92</i>	<i>133,201.86</i>	<i>40,860.63</i>
Electric light	—	—	—	—
Water	195,963.36	132,855.92	133,201.86	40,860.63
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>4,048.34</i>	<i>6,095.52</i>
Municipal indebtedness	13,907,763.32	10,004,871.54	7,141,381.20	5,452,522.22
<i>From sinking funds</i>	<i>235,000.00</i>	<i>—</i>	<i>145,000.00</i>	<i>295,000.00</i>
<i>From revenue and other sources</i>	<i>1,807,338.59</i>	<i>1,663,815.13</i>	<i>1,169,381.20</i>	<i>1,432,555.05</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>371,967.17</i>
<i>Temporary loans (including revenue loans)</i>	<i>11,390,000.00</i>	<i>7,975,000.00</i>	<i>5,827,000.00</i>	<i>3,353,000.00</i>
<i>Warrants or orders, previous years</i>	<i>475,424.73</i>	<i>366,056.41</i>	<i>—</i>	<i>—</i>
Transfers	1,635,710.25	202,685.15	152,190.06	298,725.92
<i>To sinking funds from revenue</i>	<i>16,550.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,629,160.25</i>	<i>202,685.15</i>	<i>152,190.06</i>	<i>298,725.92</i>
Refunds	467,269.51	188,408.16	115,558.58	37,950.12
Agency, trust, and investment	1,365,999.12	817,987.44	1,420,393.56	437,703.76
<i>Taxes and licenses for State</i>	<i>481,461.27</i>	<i>418,926.80</i>	<i>280,900.12</i>	<i>180,614.67</i>
<i>Taxes for county</i>	<i>447,896.00</i>	<i>393,179.84</i>	<i>278,852.69</i>	<i>183,320.75</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>410,582.60</i>	<i>—</i>	<i>856,422.40</i>	<i>118,945.74</i>
<i>All other</i>	<i>26,059.25</i>	<i>5,880.80</i>	<i>4,218.35</i>	<i>4,822.60</i>
RECAPITULATION.				
Maintenance and interest	\$11,460,799.20	\$10,818,939.37	\$7,139,253.58	\$4,455,516.24
Permanent debt (except from sinking funds)	1,807,338.59	1,663,815.13	1,169,381.20	1,432,555.05
Sinking fund requirements from revenue	16,550.00	—	—	—
Outlays	2,026,667.85	1,442,712.00	1,115,829.11	204,759.08
Permanent debt from sinking funds	235,000.00	—	145,000.00	295,000.00
Bonds refunded, current year	—	—	—	371,967.17
Temporary loans	11,865,424.73	8,341,056.41	5,827,000.00	3,353,000.00
Transfers (except to sinking funds) and refunds	2,096,429.76	391,093.31	267,748.64	336,676.04
Agency, trust, and investment	1,365,999.12	817,987.44	1,420,393.56	437,703.76
Total payments	\$30,864,209.25	\$23,475,603.66	\$17,084,606.09	\$10,887,177.34
Balance on hand, including funds	1,884,533.99	1,543,965.94	950,624.26	553,621.30
GRAND TOTAL	\$32,748,743.24	\$25,019,569.60	\$18,035,230.35	\$11,440,798.64

¹ Includes \$550 from sale of real estate.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	New Bedford POPULATION 110,022	Lynn POPULATION 100,909	Somerville POPULATION 100,773	Lowell POPULATION 100,114
REVENUE.	\$5,681,392.14	\$6,125,693.17	\$5,920,985.39	\$5,157,482.08
General	4,799,475.09	4,986,358.95	4,836,938.78	4,394,336.83
<i>Taxes</i>	<i>4,673,794.70</i>	<i>4,787,643.72</i>	<i>4,246,008.16</i>	<i>4,178,069.73</i>
Property, poll, and income	4,268,005.38	4,586,235.44	4,133,695.91	3,993,847.58
Corporation, bank, etc.	305,789.32	201,408.28	112,312.25	184,222.15
<i>Licenses and permits</i>	<i>107,419.46</i>	<i>83,166.71</i>	<i>98,022.99</i>	<i>110,038.74</i>
<i>Fines and forfeits</i>	<i>6,372.95</i>	<i>6,716.68</i>	<i>5,087.87</i>	<i>7,246.73</i>
<i>Grants and gifts</i>	<i>111,887.99</i>	<i>108,832.84</i>	<i>487,740.30</i>	<i>93,451.63</i>
For expenses	111,887.99	108,832.84	487,740.30	93,451.63
For outlays	—	—	—	—
All other	—	—	79.46	5,530.00
Commercial	881,917.05	1,139,334.22	1,084,046.61	763,145.25
<i>Special assessments</i>	<i>3,549.11</i>	<i>20,014.24</i>	<i>48,714.17</i>	<i>8,801.52</i>
To meet expenses	3,549.11	2,966.52	45,275.28	1,464.25
To meet outlays	—	17,047.72	3,438.89	7,337.27
<i>Privileges</i>	<i>80,462.67</i>	<i>91,000.30</i>	<i>94,019.62</i>	<i>72,679.42</i>
<i>Departmental</i>	<i>283,910.82</i>	<i>424,296.08</i>	<i>344,855.31</i>	<i>269,103.07</i>
General government	15,405.47	10,168.55	13,883.11	28,716.01
Protection of persons and property	2,316.48	4,537.44	1,875.79	3,156.48
Health and sanitation	32,681.30	40,064.39	21,551.71	4,959.49
Highways	1,534.03	561.47	530.70	565.36
Charities	168,644.14	273,888.70	270,651.90	126,087.19
Soldiers' benefits	18,790.35	18,306.65	17,452.50	11,659.50
Schools	40,901.03	47,515.22	15,604.29	83,781.96
Libraries	842.40	1,973.48	2,037.38	1,179.46
Recreation	2,104.20	22,502.06	568.10	4,177.00
Unclassified	691.42	4,778.12	699.83	4,820.62
<i>Public service enterprises</i>	<i>368,187.11</i>	<i>447,381.43</i>	<i>514,788.38</i>	<i>326,000.40</i>
Electric light	—	—	—	—
Water	364,383.75	447,381.43	514,788.38	325,990.50
All other	3,803.36	—	—	9.90
<i>Cemeteries</i>	<i>39,118.36</i>	<i>59,050.53</i>	<i>—</i>	<i>25,529.12</i>
<i>Interest</i>	<i>106,688.98</i>	<i>97,591.64</i>	<i>81,669.13</i>	<i>61,031.72</i>
On sinking funds	33,172.35	7,798.63	—	—
On trust and investment funds	17,540.92	4,818.93	2,163.25	5,568.81
All other	55,975.71	84,974.08	79,505.88	55,462.91
NON-REVENUE.	\$8,447,345.36	\$7,641,174.33	\$5,413,898.69	\$5,553,905.61
Offsets to outlays	2,946.01	7,056.79	—	26,497.20
<i>Departmental</i>	<i>2,847.73</i>	<i>1,867.62</i>	<i>—</i>	<i>26,497.20</i>
<i>Public service enterprises</i>	<i>98.28</i>	<i>5,189.17</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	7,362,056.31	6,874,850.00	4,895,788.60	4,914,122.07
<i>Loans, general purposes</i>	<i>1,669,000.00</i>	<i>1,498,000.00</i>	<i>1,007,000.00</i>	<i>773,500.00</i>
<i>Loans, public service enterprises</i>	<i>380,000.00</i>	<i>20,000.00</i>	<i>35,900.00</i>	<i>109,000.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>240,968.23</i>	<i>173,000.00</i>	<i>153,788.60</i>	<i>480,593.94</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,658,000.00</i>	<i>5,181,500.00</i>	<i>3,700,000.00</i>	<i>3,549,800.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>404,518.91</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>9,569.17</i>	<i>2,350.00</i>	<i>—</i>	<i>1,228.13</i>
Transfers	72,344.35	158,992.97	37,008.49	26,395.54
<i>From sinking funds</i>	<i>30,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	42,344.35	158,992.97	37,008.49	26,395.54
Refunds	53,205.80	16,881.23	39,203.11	137,089.66
Agency, trust, and investment	956,792.89	583,393.34	441,898.49	449,801.14
<i>Taxes and licenses for State</i>	<i>220,183.96</i>	<i>208,204.49</i>	<i>183,169.35</i>	<i>172,144.00</i>
<i>Taxes for county</i>	<i>162,422.34</i>	<i>167,519.08</i>	<i>180,662.32</i>	<i>170,316.02</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>567,126.99</i>	<i>202,726.37</i>	<i>74,285.42</i>	<i>103,190.32</i>
All other	7,059.60	4,943.40	3,781.40	4,150.80
RECAPITULATION.				
Revenue and offsets to outlays	\$5,684,338.15	\$6,132,749.96	\$5,920,985.39	\$5,183,979.28
Premiums	9,569.17	2,350.00	—	1,228.13
Municipal indebtedness	7,352,487.14	6,872,500.00	4,895,788.60	4,912,893.94
Transfers and refunds	125,550.15	175,874.20	76,211.60	163,485.20
Agency, trust, and investment	956,792.89	583,393.34	441,898.49	449,801.14
Total receipts	\$14,128,737.50	\$13,766,867.50	\$11,334,884.08	\$10,711,387.69
Balance on hand, including funds	559,071.52	487,331.62	303,566.49	367,989.71
GRAND TOTAL	\$14,687,809.02	\$14,254,199.12	\$11,638,450.57	\$11,079,377.40

1 Includes \$68.12 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	New Bedford POPULATION 110,022	Lynn POPULATION 100,909	Somerville POPULATION 100,773	Lowell POPULATION 100,114
Maintenance	\$4,345,590.58	\$5,020,409.08	\$4,968,345.14	\$4,297,247.84
<i>Departmental</i>	<i>4,113,096.36</i>	<i>4,765,699.10</i>	<i>4,786,231.97</i>	<i>4,003,620.99</i>
General government	213,771.65	181,162.42	235,495.35	200,934.30
Protection of persons and property	817,924.28	883,198.35	798,867.09	673,624.19
Health and sanitation	422,998.79	429,801.90	506,535.22	305,513.94
Highways	255,897.59	260,984.77	343,135.22	401,399.33
Charities	708,414.07	1,013,274.29	891,682.83	923,151.23
Soldiers' benefits	111,520.17	74,471.97	84,328.06	166,787.63
Schools	1,380,862.10	1,527,108.30	1,492,854.41	1,122,691.22
Libraries	65,023.01	78,826.47	76,541.41	36,536.53
Recreation	47,503.15	153,833.68	113,587.45	31,742.98
Pensions	63,061.65	104,487.28	110,300.55	93,972.38
Unclassified	26,619.90	48,549.67	132,904.38	47,167.26
<i>Public service enterprises</i>	<i>190,823.76</i>	<i>186,818.93</i>	<i>182,113.17</i>	<i>262,876.11</i>
Electric light	—	—	—	—
Water	190,168.96	186,818.93	182,113.17	261,724.45
All other	654.80	—	—	1,151.66
<i>Cemeteries</i>	<i>41,639.12</i>	<i>76,266.86</i>	<i>—</i>	<i>30,860.74</i>
<i>Administration of trust funds</i>	<i>31.34</i>	<i>1,625.19</i>	<i>—</i>	<i>—</i>
Interest	457,209.18	420,680.36	468,633.49	393,083.55
<i>Loans, general purposes</i>	<i>405,318.05</i>	<i>397,198.97</i>	<i>325,116.68</i>	<i>381,107.30</i>
<i>Loans, public service enterprises</i>	<i>51,891.13</i>	<i>23,321.39</i>	<i>143,516.81</i>	<i>11,976.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>160.00</i>	<i>—</i>	<i>—</i>
Outlays	762,545.50	450,352.23	202,236.90	260,988.21
<i>Departmental</i>	<i>607,404.74</i>	<i>391,565.03</i>	<i>188,536.47</i>	<i>259,334.36</i>
General government	385.25	—	13,906.02	—
Protection of persons and property	12,933.78	41,256.46	12,531.59	—
Health and sanitation	31,215.84	102,329.18	10,907.93	129,105.10
Highways	314,141.74	182,117.11	119,684.09	114,158.41
Charities	—	—	221.10	—
Schools	197,064.50	—	13,287.84	9,526.00
Libraries	—	—	—	—
Recreation	51,663.63	65,862.28	17,997.90	5,712.13
Unclassified	—	—	—	832.72
<i>Public service enterprises</i>	<i>152,401.37</i>	<i>34,588.74</i>	<i>13,700.43</i>	<i>1,653.85</i>
Electric light	—	—	—	—
Water	152,401.37	34,588.74	13,700.43	1,653.85
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,739.39</i>	<i>24,198.46</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,153,493.45	6,328,615.06	4,005,500.75	4,974,413.46
<i>From sinking funds</i>	<i>30,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,087,539.36</i>	<i>1,304,400.06</i>	<i>798,655.13</i>	<i>978,967.47</i>
<i>Bonds refunded, current year</i>	<i>240,968.23</i>	<i>173,000.00</i>	<i>153,788.60</i>	<i>480,593.94</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,646,000.00</i>	<i>4,851,215.00</i>	<i>2,990,000.00</i>	<i>3,249,960.00</i>
<i>Warrants or orders, previous years</i>	<i>148,985.86</i>	<i>—</i>	<i>63,057.02</i>	<i>264,892.05</i>
Transfers	72,344.35	158,992.97	37,008.49	26,395.54
<i>To sinking funds from revenue</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>72,344.35</i>	<i>157,992.97</i>	<i>37,008.49</i>	<i>26,395.54</i>
Refunds	53,205.80	16,881.23	39,203.11	137,089.66
Agency, trust, and investment	958,872.95	563,538.06	438,526.30	453,494.83
<i>Taxes and licenses for State</i>	<i>220,183.96</i>	<i>208,204.49</i>	<i>183,169.35</i>	<i>172,144.00</i>
<i>Taxes for county</i>	<i>162,422.34</i>	<i>167,619.08</i>	<i>180,662.32</i>	<i>170,316.02</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>569,447.05</i>	<i>182,793.69</i>	<i>70,920.43</i>	<i>106,884.01</i>
<i>All other</i>	<i>6,819.60</i>	<i>6,020.80</i>	<i>3,774.20</i>	<i>4,150.80</i>
RECAPITULATION.				
Maintenance and interest	\$4,802,799.76	\$5,441,089.44	\$5,436,978.63	\$4,690,331.39
Permanent debt (except from sinking funds)	1,087,539.36	1,304,400.06	798,655.13	978,967.47
Sinking fund requirements from revenue	—	1,000.00	—	—
Outlays	762,545.50	450,352.23	202,236.90	260,988.21
Permanent debt from sinking funds	30,000.00	—	—	—
Bonds refunded, current year	240,968.23	173,000.00	153,788.60	480,593.94
Temporary loans	4,794,985.86	4,851,215.00	3,053,057.02	3,514,852.05
Transfers (except to sinking funds) and refunds	125,550.15	174,874.20	76,211.60	163,485.20
Agency, trust, and investment	958,872.95	563,538.06	438,526.30	453,494.83
Total payments	\$12,803,261.81	\$12,959,468.99	\$10,159,454.18	\$10,542,713.09
<i>Balance on hand, including funds</i>	<i>1,884,547.21</i>	<i>1,294,730.13</i>	<i>1,478,996.39</i>	<i>536,664.31</i>
GRAND TOTAL	\$14,687,809.02	\$14,254,199.12	\$11,638,450.57	\$11,079,377.40

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lawrence POPULATION 86,785	Quincy POPULATION 76,909	Newton POPULATION 66,144	Brockton POPULATION 62,407
REVENUE.	\$4,559,051.06	\$5,040,784.45	\$5,417,584.65	\$3,725,614.82
General	4,093,382.04	3,945,888.50	4,367,322.22	2,998,679.25
Taxes	3,891,699.75	3,788,308.66	4,211,680.97	2,884,578.13
Property, poll, and income	3,677,122.68	3,699,053.95	4,146,200.95	2,748,098.70
Corporation, bank, etc.	214,577.07	86,254.71	65,480.02	136,479.43
Licenses and permits	131,607.42	65,138.25	41,993.78	58,908.67
Fines and forfeits	14,069.90	1,881.73	1,786.09	1,689.08
Grants and gifts	56,004.97	93,559.86	111,548.79	53,503.37
For expenses	56,004.97	93,559.86	68,772.33	53,503.37
For outlays	—	—	42,776.46	—
All other	—	—	312.59	—
Commercial	465,669.02	1,094,895.95	1,050,262.43	726,935.57
Special assessments	4,019.87	68,340.36	116,925.02	18,594.73
To meet expenses	938.54	1,617.31	25,929.56	2,399.14
To meet outlays	3,081.33	66,723.05	90,995.46	16,195.59
Privileges	64,750.81	89,363.08	156,235.67	80,643.16
Departmental	115,667.08	417,346.91	220,808.91	285,903.76
General government	10,931.04	16,110.84	18,675.71	10,644.96
Protection of persons and property	3,066.46	2,730.14	839.65	1,544.17
Health and sanitation	22,094.04	37,251.71	4,885.51	147,741.38
Highways	—	622.38	3,117.22	434.88
Charities	69,446.93	333,025.46	54,723.69	94,499.99
Soldiers' benefits	3,802.75	4,748.05	3,960.25	7,073.50
Schools	3,248.00	19,764.48	121,720.63	7,023.35
Libraries	802.25	2,998.90	9,776.64	2,120.03
Recreation	120.00	70.00	2,672.98	2,075.55
Unclassified	2,155.61	24.95	436.63	12,745.95
Public service enterprises	223,693.56	381,757.66	389,342.85	258,311.97
Electric light	—	—	—	—
Water	223,693.56	381,757.66	389,342.85	258,311.97
All other	—	—	—	—
Cemeteries	13,662.07	29,329.45	60.22	17,507.44
Interest	43,875.63	108,758.49	166,889.76	65,974.51
On sinking funds	816.28	—	38,608.04	7,699.33
On trust and investment funds	187.84	15,672.11	37,497.38	5,918.61
All other	42,871.51	93,086.38	90,784.34	52,356.57
NON-REVENUE.	\$4,523,788.59	\$6,783,820.70	\$5,393,100.00	\$3,933,469.02
Offsets to outlays	1,581.39	—	11,696.95	28,564.66
Departmental	690.74	—	11,696.95	19,512.95
Public service enterprises	890.65	—	—	9,051.71
Cemeteries	—	—	—	—
Municipal indebtedness	4,167,220.89	6,404,590.78	4,369,910.97	3,182,652.15
Loans, general purposes	143,000.00	1,354,000.00	1,010,000.00	388,000.00
Loans, public service enterprises	—	60,000.00	100,000.00	75,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	42,433.26	206,000.00	—	60,000.00
Temporary loans (including revenue loans)	3,900,000.00	4,775,000.00	3,052,000.00	2,659,261.65
Unpaid warrants or orders, current year	81,774.43	7,488.78	194,552.32	—
Premiums	13.20	2,102.00	13,358.65	390.50
Transfers	2,980.90	—	1,969.91	239,778.00
From sinking funds	—	—	—	190,000.00
All other	2,980.90	—	1,969.91	49,778.00
Refunds	31,569.73	18,926.49	26,025.03	28,079.78
Agency, trust, and investment	320,435.68	360,303.43	983,497.14	454,394.43
Taxes and licenses for State	165,849.71	180,513.19	217,711.59	118,900.00
Taxes for county	134,463.97	94,674.70	215,879.53	139,162.30
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	19,135.40	80,469.14	542,343.02	190,014.93
All other	996.60	4,646.40	7,563.00	6,317.20
RECAPITULATION.				
Revenue and offsets to outlays	\$4,560,632.45	\$5,040,784.45	\$5,429,281.60	\$3,754,179.48
Premiums	13.20	2,102.00	13,358.65	390.50
Municipal indebtedness	4,167,207.69	6,402,488.78	4,356,552.32	3,182,261.65
Transfers and refunds	34,550.63	18,926.49	27,994.94	267,857.78
Agency, trust, and investment	320,435.68	360,303.43	983,497.14	454,394.43
Total receipts	\$9,082,839.65	\$11,824,605.15	\$10,810,684.65	\$7,659,083.84
Balance on hand, including funds	619,278.70	143,285.24	309,097.69	1,017,240.83
GRAND TOTAL	\$9,702,118.35	\$11,967,890.39	\$11,119,782.34	\$8,676,324.67

Graded According to Population of 1935 — Continued.

PAYMENTS.	Lawrence POPULATION 86,785	Quincy POPULATION 76,909	Newton POPULATION 66,144	Brockton POPULATION 62,407
Maintenance	\$3,824,607.69	\$3,987,820.59	\$4,109,464.02	\$2,925,269.14
<i>Departmental</i>	<i>3,009,335.97</i>	<i>3,800,861.61</i>	<i>3,891,252.87</i>	<i>2,785,933.17</i>
General government	156,893.41	180,459.65	182,688.57	145,279.87
Protection of persons and property	605,232.74	572,486.76	581,234.27	474,743.62
Health and sanitation	376,865.36	373,656.29	373,210.62	294,883.25
Highways	421,015.56	349,573.02	519,046.37	223,095.37
Charities	581,970.58	844,919.72	295,714.69	564,977.45
Soldiers' benefits	81,881.18	51,636.91	49,664.45	70,971.45
Schools	1,162,773.98	1,233,286.51	1,477,420.47	842,480.30
Libraries	47,300.49	64,816.85	91,825.50	42,789.43
Recreation	52,873.79	73,552.36	156,103.41	27,000.70
Pensions	53,522.59	46,082.67	126,321.24	64,799.77
Unclassified	68,906.29	10,390.87	38,023.28	34,916.96
<i>Public service enterprises</i>	<i>190,271.96</i>	<i>152,518.54</i>	<i>217,349.27</i>	<i>121,893.32</i>
Electric light	—	—	—	—
Water	190,271.96	152,518.54	217,349.27	121,893.32
All other	—	—	—	—
<i>Cemeteries</i>	<i>25,099.76</i>	<i>33,520.87</i>	<i>565.71</i>	<i>17,437.65</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>919.57</i>	<i>296.17</i>	<i>—</i>
Interest	249,954.05	404,160.12	376,482.22	155,296.04
<i>Loans, general purposes</i>	<i>241,979.05</i>	<i>287,031.89</i>	<i>349,357.41</i>	<i>105,995.03</i>
<i>Loans, public service enterprises</i>	<i>7,975.00</i>	<i>117,128.23</i>	<i>27,124.81</i>	<i>49,301.01</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	164,406.92	1,258,292.95	978,326.17	431,193.96
<i>Departmental</i>	<i>128,914.54</i>	<i>1,203,779.94</i>	<i>885,125.45</i>	<i>315,852.03</i>
General government	3,108.48	3,404.55	—	—
Protection of persons and property	7,573.96	11,585.39	8,565.04	—
Health and sanitation	45,853.63	589,529.34	330,337.12	81,113.71
Highways	17,888.05	591,659.47	86,460.93	196,744.54
Charities	3,611.60	1,146.00	—	—
Schools	9,112.95	—	404,523.35	—
Libraries	—	—	—	—
Recreation	22,218.25	6,455.19	55,239.01	37,993.78
Unclassified	19,547.62	—	—	—
<i>Public service enterprises</i>	<i>29,627.77</i>	<i>49,952.51</i>	<i>93,200.72</i>	<i>115,341.93</i>
Electric light	—	—	—	—
Water	29,627.77	49,952.51	93,200.72	115,341.93
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,864.61</i>	<i>4,560.50</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	4,253,142.11	5,578,102.63	3,810,573.30	3,397,611.65
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>190,000.00</i>	<i>190,000.00</i>
<i>From revenue and other sources</i>	<i>655,708.85</i>	<i>1,102,102.63</i>	<i>639,936.18</i>	<i>476,350.00</i>
<i>Bonds refunded, current year</i>	<i>42,433.26</i>	<i>206,000.00</i>	<i>—</i>	<i>60,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>3,555,000.00</i>	<i>4,270,000.00</i>	<i>2,950,000.00</i>	<i>2,671,261.65</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>220,637.12</i>	<i>—</i>
Transfers	2,980.90	—	1,969.91	239,778.00
<i>To sinking funds from revenue</i>	<i>2,800.00</i>	<i>—</i>	<i>1,500.00</i>	<i>49,000.00</i>
<i>All other</i>	<i>180.90</i>	<i>—</i>	<i>469.91</i>	<i>190,778.00</i>
Refunds	31,569.73	18,926.49	26,025.03	28,079.78
Agency, trust, and investment	327,188.94	358,919.48	1,013,055.50	392,686.00
<i>Taxes and licenses for State</i>	<i>165,849.71</i>	<i>180,513.19</i>	<i>217,711.59</i>	<i>118,900.00</i>
<i>Taxes for county</i>	<i>134,453.97</i>	<i>94,674.70</i>	<i>215,879.53</i>	<i>139,162.30</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>25,890.46</i>	<i>79,481.19</i>	<i>571,901.38</i>	<i>128,306.50</i>
<i>All other</i>	<i>994.80</i>	<i>4,260.40</i>	<i>7,563.00</i>	<i>6,317.20</i>
RECAPITULATION.				
Maintenance and interest	\$4,074,561.74	\$4,391,980.71	\$4,485,946.24	\$3,080,565.18
Permanent debt (except from sinking funds)	655,708.85	1,102,102.63	639,936.18	476,350.00
Sinking fund requirements from revenue	2,800.00	—	1,500.00	49,000.00
Outlays	164,406.92	1,258,292.95	978,326.17	431,193.96
Permanent debt from sinking funds	—	—	—	190,000.00
Bonds refunded, current year	42,433.26	206,000.00	—	60,000.00
Temporary loans	3,555,000.00	4,270,000.00	3,170,637.12	2,671,261.65
Transfers (except to sinking funds) and refunds	31,750.63	18,926.49	26,494.94	218,857.78
Agency, trust, and investment	327,188.94	358,919.48	1,013,055.50	392,686.00
Total payments	\$8,853,850.34	\$11,606,222.26	\$10,315,896.15	\$7,569,914.57
<i>Balance on hand, including funds</i>	<i>848,268.01</i>	<i>361,668.13</i>	<i>803,886.19</i>	<i>1,106,410.10</i>
GRAND TOTAL	\$9,702,118.35	\$11,967,890.39	\$11,119,782.34	\$8,676,324.67

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Medford POPULATION 61,444	Malden POPULATION 57,277	Holyoke POPULATION 56,139	Haverhill POPULATION 49,516
REVENUE.	\$3,415,548.79	\$3,140,070.36	\$4,693,859.77	\$2,554,979.26
General	2,855,424.40	2,587,424.33	3,145,994.47	2,003,843.27
Taxes	2,771,606.20	2,489,051.39	3,009,297.93	1,908,616.96
Property, poll, and income	2,754,630.94	2,411,031.61	2,781,473.40	1,855,379.73
Corporation, bank, etc.	36,875.26	75,019.78	227,824.53	53,237.23
Licenses and permits	27,603.63	56,630.32	69,007.20	50,712.77
Fines and forfeits	1,794.03	1,997.08	5,190.65	1,928.28
Grants and gifts	64,520.64	42,745.54	62,498.69	42,585.26
For expenses	54,520.64	42,745.54	62,498.69	42,585.26
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	560,124.39	552,646.03	1,547,865.30	551,135.99
Special assessments	36,882.66	52,616.39	4,692.08	3,049.22
To meet expenses	36,047.15	8,730.97	4,692.08	3,049.22
To meet outlays	835.41	43,885.42	—	—
Privileges	63,295.82	53,599.40	46,554.91	56,814.11
Departmental	123,672.12	150,040.02	111,780.30	257,481.34
General government	7,866.13	5,754.83	5,467.26	10,038.86
Protection of persons and property	1,162.55	2,622.78	1,140.36	2,848.77
Health and sanitation	10,607.89	19,853.51	13,493.74	14,358.07
Highways	574.19	—	2,785.13	1,121.77
Charities	59,761.95	108,437.80	76,055.96	214,118.36
Soldiers' benefits	9,079.25	5,464.50	5,607.50	5,702.00
Schools	32,453.08	5,532.53	6,440.21	7,854.47
Libraries	2,031.91	2,322.39	—	1,421.74
Recreation	—	—	1.00	37.30
Unclassified	35.17	1 51.68	789.14	—
Public service enterprises	218,595.06	192,398.11	1,282,258.83	173,431.93
Electric light	—	—	2 1,097,245.79	—
Water	218,595.06	192,398.11	185,013.04	173,431.93
All other	—	—	—	—
Cemeteries	41,091.86	23,401.07	—	83.00
Interest	76,686.97	80,591.04	102,579.18	60,276.39
On sinking funds	1,128.33	9,845.14	—	1,283.10
On trust and investment funds	4,295.32	23,953.23	33,244.84	15,139.80
All other	71,263.32	46,792.67	69,334.34	43,853.49
NON-REVENUE.	\$3,673,320.83	\$3,183,903.50	\$3,406,012.88	\$2,656,508.42
Offsets to outlays	37,261.29	13,788.37	22,984.75	13,168.40
Departmental	32,612.75	13,788.37	22,984.75	5,747.44
Public service enterprises	4,648.54	—	—	7,420.96
Cemeteries	—	—	—	—
Municipal indebtedness	3,350,212.78	2,782,584.51	3,027,628.65	2,439,850.58
Loans, general purposes	430,000.00	165,000.00	50,000.00	440,000.00
Loans, public service enterprises	35,000.00	35,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	34,768.38	63,961.47	42,628.65	39,566.83
Temporary loans (including revenue loans)	2,850,000.00	2,386,000.00	2,935,000.00	1,960,000.00
Unpaid warrants or orders, current year	—	131,670.99	—	—
Premiums	444.40	952.05	—	283.75
Transfers	5,606.05	44,279.00	13,083.72	8,744.81
From sinking funds	—	40,000.00	—	—
All other	5,606.05	4,279.00	13,083.72	8,744.81
Refunds	17,739.03	20,929.37	22,818.15	23,369.32
Agency, trust, and investment	262,501.68	322,322.25	319,497.61	171,375.31
Taxes and licenses for State	116,800.00	105,600.00	149,934.96	87,600.00
Taxes for county	116,196.91	105,054.74	140,945.94	71,167.18
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	25,720.67	108,485.71	26,107.38	8,007.73
All other	3,784.20	3,181.80	2,609.33	4,600.40
RECAPITULATION.				
Revenue and offsets to outlays	\$3,452,810.08	\$3,153,858.73	\$4,716,844.52	\$2,568,147.66
Premiums	444.40	952.05	—	283.75
Municipal indebtedness	3,349,768.38	2,781,632.46	3,027,628.65	2,439,566.83
Transfers and refunds	23,345.08	65,208.37	35,901.87	32,114.13
Agency, trust, and investment	262,501.68	322,322.25	319,497.61	171,375.31
Total receipts	\$7,088,869.62	\$6,323,973.86	\$8,099,872.65	\$5,211,487.68
Balance on hand, including funds	216,047.27	178,334.33	267,508.53	297,052.91
GRAND TOTAL	\$7,304,916.89	\$6,502,308.19	\$8,367,381.18	\$5,508,540.59

¹ Includes \$20.29 from administration of trust funds.² Includes \$402,864.78 from gas.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Medford POPULATION 61,444	Malden POPULATION 57,277	Holyoke POPULATION 56,139	Haverhill POPULATION 49,516
Maintenance	\$2,659,470.99	\$2,494,124.30	\$3,445,970.63	\$2,448,899.88
<i>Departmental</i>	<i>2,557,666.08</i>	<i>2,371,837.37</i>	<i>2,508,952.39</i>	<i>2,340,398.28</i>
General government	132,377.32	93,845.72	151,995.58	101,283.93
Protection of persons and property	407,145.68	448,181.95	506,873.45	352,788.50
Health and sanitation	208,851.87	245,135.05	214,074.80	143,912.14
Highways	185,968.75	169,245.36	151,607.74	177,368.19
Charities	360,914.62	408,714.46	470,688.26	784,985.17
Soldiers' benefits	64,943.10	57,659.99	55,575.84	48,142.42
Schools	983,399.95	694,737.67	711,030.65	604,683.76
Libraries	31,499.97	46,997.86	32,500.00	39,246.92
Recreation	66,391.55	65,394.94	39,823.75	22,947.46
Pensions	25,935.96	59,126.34	78,245.31	29,658.51
Unclassified	85,237.31	82,798.03	96,537.01	35,381.28
<i>Public service enterprises</i>	<i>73,106.99</i>	<i>93,405.67</i>	<i>937,018.24</i>	<i>107,604.49</i>
Electric light	—	—	1,823,071.95	—
Water	73,106.99	93,405.67	113,946.29	107,501.09
All other	—	—	—	103.40
<i>Cemeteries</i>	<i>28,697.92</i>	<i>28,668.28</i>	<i>—</i>	<i>699.86</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>212.98</i>	<i>—</i>	<i>197.25</i>
Interest	274,925.47	259,103.54	216,613.28	100,062.66
<i>Loans, general purposes</i>	<i>193,952.77</i>	<i>193,549.89</i>	<i>162,118.28</i>	<i>92,261.41</i>
<i>Loans, public service enterprises</i>	<i>80,165.20</i>	<i>65,553.65</i>	<i>54,495.00</i>	<i>7,801.25</i>
<i>Loans, cemeteries</i>	<i>807.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	236,047.85	308,349.69	439,622.98	216,012.27
<i>Departmental</i>	<i>186,879.45</i>	<i>282,119.33</i>	<i>116,785.38</i>	<i>181,811.14</i>
General government	1,553.96	—	—	529.00
Protection of persons and property	4,309.18	—	—	6,796.45
Health and sanitation	103,738.13	101,721.91	16,953.33	56,571.95
Highways	61,913.78	170,391.56	44,864.38	88,858.25
Charities	438.36	—	—	4,128.77
Schools	10,604.65	—	39,461.17	1,356.95
Libraries	—	—	—	—
Recreation	3,821.39	9,999.86	4,028.57	23,589.77
Unclassified	—	—	11,477.93	—
<i>Public service enterprises</i>	<i>49,168.40</i>	<i>26,236.36</i>	<i>322,837.60</i>	<i>31,736.96</i>
Electric light	—	—	2,308,435.68	—
Water	49,168.40	26,236.36	14,401.92	31,736.96
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,464.17</i>
Municipal indebtedness	3,202,199.81	2,709,422.63	3,426,289.20	1,973,076.14
<i>From sinking funds</i>	<i>—</i>	<i>40,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>622,431.43</i>	<i>415,111.96</i>	<i>653,710.55</i>	<i>244,509.31</i>
<i>Bonds refunded, current year</i>	<i>34,768.38</i>	<i>63,961.47</i>	<i>42,628.65</i>	<i>39,566.83</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,545,000.00</i>	<i>2,115,000.00</i>	<i>2,729,950.00</i>	<i>1,689,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>79,349.20</i>	<i>—</i>	<i>—</i>
Transfers	5,606.05	44,279.00	13,083.72	8,744.81
<i>To sinking funds from revenue</i>	<i>—</i>	<i>4,279.00</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>5,606.05</i>	<i>40,000.00</i>	<i>13,083.72</i>	<i>8,744.81</i>
Refunds	17,739.03	20,929.37	22,818.15	23,369.32
Agency, trust, and investment	261,456.63	298,049.22	320,142.81	181,142.77
<i>Taxes and licenses for State</i>	<i>116,800.00</i>	<i>105,600.00</i>	<i>149,934.96</i>	<i>87,600.00</i>
<i>Taxes for county</i>	<i>116,196.91</i>	<i>103,054.74</i>	<i>140,945.94</i>	<i>71,167.18</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>24,677.32</i>	<i>84,216.88</i>	<i>26,649.85</i>	<i>17,775.19</i>
<i>All other</i>	<i>3,782.40</i>	<i>3,177.60</i>	<i>2,612.06</i>	<i>4,600.40</i>
RECAPITULATION.				
Maintenance and interest	\$2,934,396.46	\$2,753,227.84	\$3,662,583.91	\$2,548,962.54
Permanent debt (except from sinking funds)	622,431.43	413,111.96	653,710.55	244,509.31
Sinking fund requirements from revenue	—	4,279.00	—	—
Outlays	236,047.85	308,349.69	439,622.98	216,012.27
Permanent debt from sinking funds	—	40,000.00	—	—
Bonds refunded, current year	34,768.38	63,961.47	42,628.65	39,566.83
Temporary loans	2,545,000.00	2,192,349.20	2,729,950.00	1,689,000.00
Transfers (except to sinking funds) and refunds	23,345.08	60,929.37	35,901.87	32,114.13
Agency, trust, and investment	261,456.63	298,049.22	320,142.81	181,142.77
Total payments	\$6,657,445.83	\$6,134,257.75	\$7,884,540.77	\$4,951,307.85
Balance on hand, including funds	647,471.06	368,050.44	482,840.41	557,232.74
GRAND TOTAL	\$7,304,916.89	\$6,502,308.19	\$8,367,381.18	\$5,508,540.59

¹ Includes \$377,774.17 for gas.¹ Includes \$24,075.54 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Pittsfield POPULATION 47,516	Everett POPULATION 47,228	Salem POPULATION 43,472	Chelsea POPULATION 42,673
REVENUE.	\$3,053,487.93	\$3,347,579.40	\$2,529,106.12	\$2,552,326.19
General	2,548,559.32	2,771,188.53	2,061,639.73	2,079,424.81
<i>Taxes</i>	<i>2,414,106.88</i>	<i>2,589,601.37</i>	<i>1,941,633.02</i>	<i>1,967,527.27</i>
Property, poll, and income	2,319,472.05	2,491,770.04	1,852,924.25	1,905,587.86
Corporation, bank, etc.	94,634.83	97,831.33	88,708.77	61,939.41
<i>Licenses and permits</i>	<i>65,947.97</i>	<i>27,807.31</i>	<i>59,323.16</i>	<i>60,769.53</i>
<i>Fines and forfeits</i>	<i>4,619.65</i>	<i>2,473.92</i>	<i>1,775.93</i>	<i>1,461.81</i>
<i>Grants and gifts</i>	<i>63,884.82</i>	<i>149,901.48</i>	<i>58,907.62</i>	<i>49,666.20</i>
For expenses	63,884.82	149,901.48	40,240.67	49,666.20
For outlays	—	—	18,666.95	—
All other	—	1,404.45	—	—
Commercial	504,928.61	576,390.87	467,466.39	472,901.38
<i>Special assessments</i>	<i>51,951.45</i>	<i>6,949.39</i>	<i>3,540.35</i>	<i>7,734.82</i>
To meet expenses	40,684.68	6,050.88	2,284.72	7,734.82
To meet outlays	11,266.77	898.51	1,255.63	—
<i>Privileges</i>	<i>59,187.28</i>	<i>39,844.02</i>	<i>47,516.00</i>	<i>26,489.72</i>
<i>Departmental</i>	<i>172,091.51</i>	<i>269,119.42</i>	<i>170,126.45</i>	<i>198,580.61</i>
General government	11,058.28	12,893.59	5,718.23	5,928.61
Protection of persons and property	1,925.12	1,111.89	6,759.82	1,911.01
Health and sanitation	3,773.79	6,326.05	14,902.64	1,598.59
Highways	674.17	103.07	4,476.14	72.00
Charities	142,523.85	219,288.99	114,049.31	178,234.51
Soldiers' benefits	5,627.75	6,598.25	3,970.84	7,615.15
Schools	6,197.05	5,430.41	1,967.68	2,618.48
Libraries	—	1,212.89	845.67	520.99
Recreation	311.50	16,104.97	16,484.28	10.78
Unclassified	—	49.31	951.85	70.49
<i>Public service enterprises</i>	<i>162,538.88</i>	<i>192,500.21</i>	<i>183,613.59</i>	<i>174,224.23</i>
Electric light	—	—	—	—
Water	162,484.88	192,500.21	183,441.99	173,968.43
All other	54.00	—	171.60	255.80
<i>Cemeteries</i>	<i>—</i>	<i>22,584.45</i>	<i>17,197.03</i>	<i>—</i>
<i>Interest</i>	<i>59,159.49</i>	<i>45,393.38</i>	<i>45,472.96</i>	<i>65,872.00</i>
On sinking funds	—	2,957.08	—	15,397.50
On trust and investment funds	—	8,553.70	14,193.80	709.82
All other	59,159.49	33,882.60	31,279.16	49,764.68
NON-REVENUE.	\$2,663,572.80	\$2,968,108.79	\$2,654,437.92	\$3,160,083.30
Offsets to outlays	18,349.41	4,427.16	9,631.45	—
<i>Departmental</i>	<i>18,194.41</i>	<i>2,927.23</i>	<i>9,631.45</i>	<i>—</i>
<i>Public service enterprises</i>	<i>155.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>1,499.93</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	2,387,069.45	2,594,274.46	2,435,581.34	2,754,508.76
<i>Loans, general purposes</i>	<i>187,000.00</i>	<i>94,274.46</i>	<i>132,000.00</i>	<i>490,000.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>200,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>23,800.00</i>	<i>224,587.31</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,200,000.00</i>	<i>2,500,000.00</i>	<i>2,000,000.00</i>	<i>1,892,143.01</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>78,412.04</i>	<i>147,778.44</i>
<i>Premiums</i>	<i>69.45</i>	<i>—</i>	<i>1,369.30</i>	<i>—</i>
Transfers	—	8,539.55	1,541.07	22,936.56
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	8,539.55	1,541.07	22,936.56
Refunds	1,995.87	16,144.82	5,244.09	14,408.07
Agency, trust, and investment	256,158.07	344,722.80	202,439.97	368,229.91
<i>Taxes and licenses for State</i>	<i>92,700.00</i>	<i>104,017.34</i>	<i>84,300.00</i>	<i>79,493.69</i>
<i>Taxes for county</i>	<i>143,782.19</i>	<i>103,164.55</i>	<i>68,486.22</i>	<i>—</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>15,636.68</i>	<i>134,540.01</i>	<i>48,704.55</i>	<i>288,736.22</i>
All other	4,039.20	3,000.90	949.20	—
RECAPITULATION.				
Revenue and offsets to outlays	\$3,071,837.34	\$3,352,006.56	\$2,538,737.57	\$2,552,326.19
Premiums	69.45	—	1,369.30	—
Municipal indebtedness	2,387,000.00	2,594,274.46	2,434,212.04	2,754,508.76
Transfers and refunds	1,995.87	24,684.37	6,785.16	37,344.63
Agency, trust, and investment	256,158.07	344,722.80	202,439.97	368,229.91
Total receipts	\$5,717,060.73	\$6,315,688.19	\$5,183,544.04	\$5,712,409.49
Balance on hand, including funds	15,889.13	159,185.48	287,466.57	181,231.13
GRAND TOTAL	\$5,732,949.86	\$6,474,873.67	\$5,471,010.61	\$5,893,640.62

Graded According to Population of 1935 — Continued.

PAYMENTS.	Pittsfield POPULATION 47,516	Everett POPULATION 47,228	Salem POPULATION 43,472	Chelsea POPULATION 42,673
Maintenance	\$2,276,436.35	\$2,677,870.52	\$2,020,390.98	\$2,257,054.26
<i>Departmental</i>	<i>2,217,407.89</i>	<i>2,569,121.80</i>	<i>1,892,425.80</i>	<i>2,188,803.32</i>
General government	97,207.67	114,909.09	101,610.13	99,872.32
Protection of persons and property	261,130.90	417,711.36	313,651.01	361,070.71
Health and sanitation	111,155.14	142,176.95	151,864.06	154,005.47
Highways	242,598.47	128,457.62	209,911.88	148,810.60
Charities	607,536.74	658,411.94	400,086.60	632,183.23
Soldiers' benefits	85,106.63	72,756.21	40,926.19	58,187.97
Schools	700,179.98	770,341.09	501,047.67	575,120.09
Libraries	24,363.12	37,017.56	36,414.77	26,030.90
Recreation	17,467.65	76,962.22	67,985.95	40,683.67
Pensions	16,490.89	53,101.80	24,397.00	50,642.62
Unclassified	54,170.20	97,275.96	35,530.54	42,195.74
<i>Public service enterprises</i>	<i>59,028.96</i>	<i>83,293.94</i>	<i>95,984.32</i>	<i>68,250.94</i>
Electric light	—	—	—	—
Water	58,679.96	83,293.94	94,436.94	68,250.94
All other	349.00	—	1,547.38	—
<i>Cemeteries</i>	<i>—</i>	<i>25,454.78</i>	<i>31,069.12</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>911.74</i>	<i>—</i>
Interest	141,594.23	221,030.98	74,656.13	219,196.14
<i>Loans, general purposes</i>	<i>139,234.23</i>	<i>142,095.45</i>	<i>61,751.13</i>	<i>160,232.16</i>
<i>Loans, public service enterprises</i>	<i>11,360.00</i>	<i>78,935.53</i>	<i>12,905.00</i>	<i>58,963.98</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	252,341.94	110,484.29	491,060.46	123,602.88
<i>Departmental</i>	<i>225,244.02</i>	<i>105,513.68</i>	<i>410,925.95</i>	<i>110,094.47</i>
General government	3,422.36	25,739.74	29,613.17	2,036.00
Protection of persons and property	18,083.77	30,683.19	20,087.54	23,642.19
Health and sanitation	22,083.86	24,751.30	84,003.59	7,682.65
Highways	124,570.15	11,232.82	101,836.65	8,690.84
Charities	9,462.59	—	6,326.32	1,419.00
Schools	7,874.89	7,168.14	30,135.75	—
Libraries	—	—	23,636.96	10,894.48
Recreation	34,705.99	5,938.49	115,285.97	45,363.11
Unclassified	5,040.41	—	—	10,366.20
<i>Public service enterprises</i>	<i>27,097.92</i>	<i>253.33</i>	<i>68,724.25</i>	<i>13,508.41</i>
Electric light	—	—	—	—
Water	27,097.92	253.33	68,724.25	13,508.41
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>4,717.28</i>	<i>11,410.26</i>	<i>—</i>
Municipal indebtedness	2,516,471.16	2,861,530.99	2,370,364.77	2,456,271.72
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>516,471.16</i>	<i>446,530.99</i>	<i>258,200.00</i>	<i>413,038.61</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>23,800.00</i>	<i>224,587.31</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,000,000.00</i>	<i>2,415,000.00</i>	<i>2,000,000.00</i>	<i>1,476,286.51</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>88,364.77</i>	<i>342,359.29</i>
Transfers	—	8,539.55	1,541.07	22,936.56
<i>To sinking funds from revenue</i>	<i>—</i>	<i>3,500.00</i>	<i>—</i>	<i>4,508.00</i>
<i>All other</i>	<i>—</i>	<i>5,039.55</i>	<i>1,541.07</i>	<i>18,428.56</i>
Refunds	1,995.87	16,144.82	5,244.09	14,408.07
Agency, trust, and investment	259,590.97	358,155.94	184,839.62	410,553.75
<i>Taxes and licenses for State</i>	<i>92,700.00</i>	<i>104,017.34</i>	<i>84,300.00</i>	<i>79,493.69</i>
<i>Taxes for county</i>	<i>143,782.19</i>	<i>103,164.55</i>	<i>68,486.22</i>	<i>—</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>19,069.58</i>	<i>147,973.15</i>	<i>31,104.20</i>	<i>331,060.06</i>
<i>All other</i>	<i>4,039.20</i>	<i>3,000.90</i>	<i>949.20</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest	\$2,418,030.58	\$2,898,901.50	\$2,095,047.11	\$2,476,250.40
Permanent debt (except from sinking funds)	516,471.16	446,530.99	258,200.00	413,038.61
Sinking fund requirements from revenue	—	3,500.00	—	4,508.00
Outlays	252,341.94	110,484.29	491,060.46	123,602.88
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	23,800.00	224,587.31
Temporary loans	2,000,000.00	2,415,000.00	2,088,364.77	1,818,645.80
Transfers (except to sinking funds) and refunds	1,995.87	21,184.37	6,785.16	32,836.63
Agency, trust, and investment	259,590.97	358,155.94	184,839.62	410,553.75
Total payments	\$5,448,430.52	\$6,253,757.09	\$5,148,097.12	\$5,504,023.38
Balance on hand, including funds	284,519.34	221,116.58	322,913.49	389,617.24
GRAND TOTAL	\$5,732,949.86	\$6,474,873.67	\$5,471,010.61	\$5,893,640.62

TABLE I. — *Summary of Financial Transactions.* *Cities*

RECEIPTS.	Chicopee POPULATION 41,952	Fitchburg POPULATION 41,700	Waltham POPULATION 40,557	Taunton POPULATION 37,431
REVENUE.	\$2,685,245.98	\$2,345,059.28	\$2,350,766.62	\$2,374,705.82
General	1,869,817.51	1,836,948.83	1,955,423.50	1,451,284.03
<i>Taxes</i>	<i>1,789,351.65</i>	<i>1,744,185.48</i>	<i>1,856,097.44</i>	<i>1,392,648.22</i>
Property, poll, and income	1,695,900.29	1,658,717.35	1,797,633.69	1,330,745.81
Corporation, bank, etc.	93,451.36	85,468.13	58,463.75	61,902.41
<i>Licenses and permits</i>	<i>18,015.79</i>	<i>37,445.62</i>	<i>41,552.60</i>	<i>50,715.28</i>
<i>Fines and forfeits</i>	<i>4,034.50</i>	<i>1,823.80</i>	<i>1,336.00</i>	<i>472.65</i>
<i>Grants and gifts</i>	<i>58,415.57</i>	<i>53,493.93</i>	<i>56,437.56</i>	<i>27,447.88</i>
For expenses	58,415.57	53,493.93	56,437.56	27,447.88
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	815,428.47	508,110.45	395,343.12	923,421.79
<i>Special assessments</i>	<i>26.00</i>	<i>4,723.45</i>	<i>20,594.82</i>	<i>2,877.84</i>
To meet expenses	26.00	—	62.32	795.32
To meet outlays	—	4,723.45	20,532.50	2,082.52
<i>Privileges</i>	<i>28,107.44</i>	<i>39,193.34</i>	<i>41,253.57</i>	<i>43,742.86</i>
<i>Departmental</i>	<i>146,797.26</i>	<i>282,768.61</i>	<i>145,774.35</i>	<i>125,145.12</i>
General government	7,937.90	5,468.72	6,913.25	3,251.52
Protection of persons and property	602.38	3,440.96	3,240.01	3,565.13
Health and sanitation	3,967.96	10,373.12	17,358.99	23,347.92
Highways	—	571.08	513.72	5.00
Charities	127,533.13	227,367.94	106,195.83	58,179.84
Soldiers' benefits	3,893.35	8,037.44	1,555.50	1,972.50
Schools	2,290.41	26,547.13	7,597.46	34,026.93
Libraries	572.13	623.22	1,210.52	492.80
Recreation	—	—	50.00	186.60
Unclassified	—	339.00	1,139.07	116.88
<i>Public service enterprises</i>	<i>603,526.47</i>	<i>119,946.46</i>	<i>129,201.72</i>	<i>700,680.15</i>
Electric light	431,516.14	—	—	594,826.52
Water	172,010.33	119,946.46	126,153.02	105,853.63
All other	—	—	48.70	—
<i>Cemeteries</i>	<i>4,733.05</i>	<i>15,501.28</i>	<i>14,062.29</i>	<i>11,777.21</i>
<i>Interest</i>	<i>32,238.25</i>	<i>45,977.31</i>	<i>47,456.37</i>	<i>39,198.61</i>
On sinking funds	—	—	—	9,053.17
On trust and investment funds	1,675.98	17,687.33	5,688.39	1,789.57
All other	30,562.27	28,289.98	41,767.98	28,355.87
NON-REVENUE.	\$2,952,999.57	\$2,303,974.27	\$2,494,946.25	\$2,008,881.23
Offsets to outlays	17,911.32	1,166.00	2,876.65	9,282.92
<i>Departmental</i>	<i>17,911.32</i>	<i>1,166.00</i>	—	<i>5,517.66</i>
<i>Public service enterprises</i>	—	—	2,876.65	<i>3,765.26</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,780,338.52	2,080,082.37	2,262,821.36	1,798,752.13
<i>Loans, general purposes</i>	<i>380,000.00</i>	<i>180,000.00</i>	<i>177,000.00</i>	<i>138,000.00</i>
<i>Loans, public service enterprises</i>	—	—	70,000.00	<i>17,500.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	<i>60,838.52</i>	—	<i>155,254.36</i>	<i>76,167.97</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,339,500.00</i>	<i>1,900,000.00</i>	<i>1,860,000.00</i>	<i>1,516,500.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	<i>50,080.76</i>
<i>Premiums</i>	—	82.37	567.00	<i>503.40</i>
Transfers	1,239.46	14,250.60	1,951.30	16,824.87
<i>From sinking funds</i>	—	—	—	<i>15,000.00</i>
<i>All other</i>	1,239.46	14,250.60	1,951.30	<i>1,824.87</i>
Refunds	10,057.79	9,219.99	41,720.98	22,091.26
Agency, trust, and investment	143,452.48	199,255.31	185,575.96	161,930.05
<i>Taxes and licenses for State</i>	<i>66,293.32</i>	<i>82,687.09</i>	<i>82,600.00</i>	<i>57,452.55</i>
<i>Taxes for county</i>	<i>62,328.80</i>	<i>76,995.00</i>	<i>82,173.50</i>	<i>42,396.74</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>11,795.93</i>	<i>37,058.62</i>	<i>17,960.86</i>	<i>59,837.66</i>
<i>All other</i>	<i>3,034.43</i>	<i>2,514.60</i>	<i>2,841.60</i>	<i>2,243.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$2,703,157.30	\$2,346,225.28	\$2,353,643.27	\$2,383,988.74
Premiums	—	82.37	567.00	503.40
Municipal indebtedness	2,780,338.52	2,080,000.00	2,262,254.36	1,798,248.73
Transfers and refunds	11,297.25	23,470.59	43,672.28	38,916.13
Agency, trust, and investment	143,452.48	199,255.31	185,575.96	161,930.05
Total receipts	\$5,638,245.55	\$4,649,033.55	\$4,845,712.87	\$4,383,587.05
Balance on hand, including funds	196,459.74	286,291.79	214,248.80	144,518.53
GRAND TOTAL	\$5,834,705.29	\$4,935,325.34	\$5,059,961.67	\$4,528,105.58

Graded According to Population of 1935 — Continued.

PAYMENTS.	Chicopee POPULATION 41,952	Fitchburg POPULATION 41,700	Waltham POPULATION 40,557	Taunton POPULATION 37,431
Maintenance	\$2,069,429.60	\$1,922,161.29	\$1,762,670.09	\$1,872,248.33
<i>Departmental</i>	<i>1,678,840.69</i>	<i>1,833,348.92</i>	<i>1,674,839.90</i>	<i>1,447,009.49</i>
General government	92,301.83	94,095.86	106,361.00	81,384.31
Protection of persons and property	253,530.78	269,705.27	281,215.07	262,308.82
Health and sanitation	82,127.57	125,181.29	144,179.84	108,862.64
Highways	126,356.30	189,804.41	117,078.36	124,582.25
Charities	477,900.51	553,765.81	383,116.75	265,570.29
Soldiers' benefits	88,329.82	38,866.35	19,913.95	28,381.39
Schools	512,272.36	476,955.31	490,552.51	524,020.67
Libraries	17,429.85	16,686.59	30,943.47	22,028.48
Recreation	7,159.46	17,390.52	39,236.62	17,570.74
Pensions	13,011.22	31,716.35	32,247.38	3,452.56
Unclassified	8,420.99	19,181.16	49,964.95	8,847.34
<i>Public service enterprises</i>	<i>382,098.81</i>	<i>65,471.18</i>	<i>65,881.80</i>	<i>414,222.15</i>
Electric light	291,299.12	—	—	324,739.64
Water	90,799.69	65,471.18	65,881.80	89,482.51
All other	—	—	—	—
<i>Cemeteries</i>	<i>8,490.10</i>	<i>22,767.93</i>	<i>21,948.39</i>	<i>11,016.69</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>673.26</i>	<i>—</i>	<i>—</i>
Interest	122,147.81	101,073.59	178,367.98	131,018.39
<i>Loans, general purposes</i>	<i>103,781.66</i>	<i>81,409.59</i>	<i>164,202.98</i>	<i>95,415.19</i>
<i>Loans, public service enterprises</i>	<i>18,366.25</i>	<i>19,664.00</i>	<i>14,165.00</i>	<i>35,603.20</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	198,028.52	302,056.67	162,129.73	533,357.77
<i>Departmental</i>	<i>117,731.35</i>	<i>260,518.03</i>	<i>70,640.53</i>	<i>137,180.64</i>
General government	—	—	—	—
Protection of persons and property	581.51	25,925.04	1,175.28	—
Health and sanitation	56,049.47	25,334.01	16,644.99	62,100.36
Highways	49,396.15	182,503.32	36,653.18	69,614.51
Charities	—	11,427.14	2,790.28	1,569.26
Schools	4,000.00	—	790.90	1,645.74
Libraries	—	750.00	275.50	—
Recreation	7,704.22	10,175.76	11,831.46	1,146.09
Unclassified	—	4,402.76	480.94	1,104.68
<i>Public service enterprises</i>	<i>80,297.17</i>	<i>39,955.67</i>	<i>90,440.59</i>	<i>396,177.13</i>
Electric light	13,163.53	—	—	377,042.90
Water	67,133.64	39,955.67	90,440.59	19,134.23
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,682.97</i>	<i>1,048.61</i>	<i>—</i>
Municipal indebtedness	2,784,438.21	2,221,700.00	2,374,302.10	1,653,775.17
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,000.00</i>
<i>From revenue and other sources</i>	<i>406,665.54</i>	<i>256,700.00</i>	<i>569,047.74</i>	<i>357,917.78</i>
<i>Bonds refunded, current year</i>	<i>60,838.52</i>	<i>—</i>	<i>155,254.36</i>	<i>76,167.97</i>
<i>Temporary loans (including revenue loans)</i>	<i>2,242,500.00</i>	<i>1,965,000.00</i>	<i>1,650,000.00</i>	<i>1,145,000.00</i>
<i>Warrants or orders, previous years</i>	<i>74,434.15</i>	<i>—</i>	<i>—</i>	<i>59,689.42</i>
Transfers	1,239.46	14,250.60	1,951.30	16,824.87
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,239.46</i>	<i>14,250.60</i>	<i>1,951.30</i>	<i>16,824.87</i>
Refunds	10,057.79	9,219.99	41,720.98	22,091.26
Agency, trust, and investment	143,290.13	201,202.68	230,809.05	160,499.23
<i>Taxes and licenses for State</i>	<i>66,293.32</i>	<i>82,687.09</i>	<i>82,600.00</i>	<i>57,452.55</i>
<i>Taxes for county</i>	<i>62,338.80</i>	<i>76,995.00</i>	<i>82,173.60</i>	<i>42,396.74</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>11,633.58</i>	<i>39,100.79</i>	<i>63,211.35</i>	<i>58,259.14</i>
<i>All other</i>	<i>3,034.43</i>	<i>2,419.80</i>	<i>2,824.20</i>	<i>2,390.80</i>
RECAPITULATION.				
Maintenance and interest	\$2,191,577.41	\$2,023,234.88	\$1,941,038.07	\$2,003,266.72
Permanent debt (except from sinking funds)	406,665.54	256,700.00	569,047.74	357,917.78
Sinking fund requirements from revenue	—	—	—	—
Outlays	198,028.52	302,056.67	162,129.73	533,357.77
Permanent debt from sinking funds	—	—	—	15,000.00
Bonds refunded, current year	60,838.52	—	155,254.36	76,167.97
Temporary loans	2,316,934.15	1,965,000.00	1,650,000.00	1,204,689.42
Transfers (except to sinking funds) and refunds	11,297.25	23,470.59	43,672.28	38,916.13
Agency, trust, and investment	143,290.13	201,202.68	230,809.05	160,499.23
Total payments	\$5,328,631.52	\$4,771,664.82	\$4,751,951.23	\$4,389,815.02
Balance on hand, including funds	506,073.77	163,660.52	308,010.44	188,290.56
GRAND TOTAL	\$5,834,705.29	\$4,935,325.34	\$5,059,961.67	\$4,528,105.58

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 35,319	Beverly POPULATION 25,871	Northampton POPULATION 24,525	Melrose POPULATION 24,256
REVENUE.	\$1,854,517.17	\$1,773,819.18	\$1,153,921.74	\$1,601,932.52
General	1,620,297.11	1,505,573.48	924,332.42	1,303,002.76
<i>Taxes</i>	<i>1,549,775.46</i>	<i>1,461,225.99</i>	<i>852,509.15</i>	<i>1,271,910.00</i>
Property, poll, and income	1,530,223.14	1,393,824.49	813,789.78	1,255,271.11
Corporation, bank, etc.	19,552.32	67,401.50	38,719.37	16,638.89
<i>Licenses and permits</i>	<i>36,603.75</i>	<i>5,979.98</i>	<i>20,557.25</i>	<i>2,732.16</i>
<i>Fines and forfeits</i>	<i>986.75</i>	<i>732.20</i>	<i>1,964.83</i>	<i>310.00</i>
<i>Grants and gifts</i>	<i>32,931.15</i>	<i>37,304.02</i>	<i>49,301.19</i>	<i>28,050.60</i>
For expenses	32,931.15	37,304.02	49,301.19	28,050.60
For outlays	—	—	—	—
<i>All other</i>	—	<i>331.29</i>	—	—
Commercial	234,220.06	268,245.70	229,589.32	298,929.76
<i>Special assessments</i>	<i>3,543.70</i>	<i>19,988.21</i>	<i>1,299.63</i>	<i>42,429.92</i>
To meet expenses	3,346.70	—	—	11,757.69
To meet outlays	197.00	19,988.21	1,299.63	30,672.23
<i>Privileges</i>	<i>14,697.78</i>	<i>34,605.85</i>	<i>30,109.62</i>	<i>41,210.98</i>
<i>Departmental</i>	<i>91,846.19</i>	<i>94,370.60</i>	<i>73,964.47</i>	<i>147,634.21</i>
General government	12,354.92	4,115.28	1,820.22	3,972.23
Protection of persons and property	385.86	628.00	467.82	418.75
Health and sanitation	1,293.59	4,459.38	4,464.81	3,419.56
Highways	12.50	454.47	702.64	2,184.65
Charities	68,472.47	69,624.71	32,914.10	28,991.61
Soldiers' benefits	6,658.75	2,179.00	601.00	2,721.25
Schools	2,423.65	12,300.93	31,466.09	3,055.92
Libraries	227.05	282.01	777.04	727.26
Recreation	—	326.82	—	98.40
Unclassified	17.40	—	750.75	¹ 2,044.58
<i>Public service enterprises</i>	<i>98,701.77</i>	<i>78,684.49</i>	<i>78,022.54</i>	<i>107,335.40</i>
Electric light	—	—	—	—
Water	98,701.77	78,684.49	77,844.19	107,335.40
All other	—	—	178.35	—
<i>Cemeteries</i>	—	<i>14,886.37</i>	<i>7,264.56</i>	<i>15,890.18</i>
<i>Interest</i>	<i>25,430.62</i>	<i>25,710.18</i>	<i>38,928.50</i>	<i>44,429.07</i>
On sinking funds	—	—	—	—
On trust and investment funds	112.15	4,963.52	21,386.63	636.51
All other	25,318.47	20,746.66	17,541.87	43,792.56
NON-REVENUE.	\$2,583,261.85	\$1,789,828.17	\$1,015,181.73	\$1,117,301.75
Offsets to outlays	—	55.18	16,111.73	7,463.61
<i>Departmental</i>	—	<i>55.18</i>	<i>16,111.73</i>	<i>7,463.61</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	2,501,133.77	1,640,204.00	810,023.00	950,000.00
<i>Loans, general purposes</i>	<i>240,000.00</i>	<i>70,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	<i>120,000.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	<i>282,107.77</i>	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>1,979,026.00</i>	<i>1,450,000.00</i>	<i>810,000.00</i>	<i>950,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>204.00</i>	<i>23.00</i>	—
Transfers	—	4,811.67	30,654.07	16,337.05
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	<i>4,811.67</i>	<i>30,654.07</i>	<i>16,337.05</i>
Refunds	23,720.08	8,633.31	5,185.52	10,521.19
Agency, trust, and investment	58,408.00	136,124.01	153,207.41	132,979.90
<i>Taxes and licenses for State</i>	<i>58,400.00</i>	<i>67,600.00</i>	<i>40,400.00</i>	<i>52,293.20</i>
<i>Taxes for county</i>	—	<i>54,918.96</i>	<i>81,330.70</i>	<i>51,830.98</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>8.00</i>	<i>12,154.25</i>	<i>29,392.91</i>	<i>26,278.52</i>
<i>All other</i>	—	<i>1,450.80</i>	<i>2,083.80</i>	<i>2,577.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$1,854,517.17	\$1,773,874.36	\$1,170,033.47	\$1,609,396.13
Premiums	—	204.00	23.00	—
Municipal indebtedness	2,501,133.77	1,640,000.00	810,000.00	950,000.00
Transfers and refunds	23,720.08	13,444.98	35,839.59	26,858.24
Agency, trust, and investment	58,408.00	136,124.01	153,207.41	132,979.90
Total receipts	\$4,437,779.02	\$3,563,647.35	\$2,169,103.47	\$2,719,234.27
Balance on hand, including funds	490.18	175,719.76	97,972.11	99,431.24
GRAND TOTAL	\$4,438,269.20	\$3,739,367.11	\$2,267,075.58	\$2,818,665.51

¹ Includes \$11 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Revere POPULATION 35,319	Beverly POPULATION 25,871	Northampton POPULATION 24,525	Melrose POPULATION 24,256
Maintenance	\$1,580,844.37	\$1,497,212.43	\$995,625.92	\$1,091,433.63
<i>Departmental</i>	<i>1,532,180.85</i>	<i>1,435,058.02</i>	<i>912,880.69</i>	<i>1,029,117.47</i>
General government	89,711.13	76,555.59	48,332.31	80,640.56
Protection of persons and property	202,145.08	273,035.03	147,546.46	179,806.72
Health and sanitation	86,659.23	94,944.99	46,712.91	89,321.44
Highways	74,778.39	186,929.41	121,406.56	83,695.24
Charities	386,763.21	225,238.41	124,710.54	107,495.84
Soldiers' benefits	71,879.14	13,759.24	30,344.11	33,073.75
Schools	539,291.24	487,535.42	341,792.93	360,265.24
Libraries	6,308.03	37,131.56	41,382.60	19,066.31
Recreation	20,555.20	15,466.83	1,636.53	33,353.37
Pensions	16,919.25	11,457.16	1,462.50	17,847.55
Unclassified	37,170.95	13,004.38	7,553.24	24,551.45
<i>Public service enterprises</i>	<i>48,663.52</i>	<i>46,870.53</i>	<i>69,707.24</i>	<i>40,348.74</i>
Electric light	—	—	—	—
Water	48,663.52	46,870.53	68,005.01	40,348.74
All other	—	—	1,792.23	—
<i>Cemeteries</i>	<i>—</i>	<i>15,283.88</i>	<i>12,785.79</i>	<i>21,956.42</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>162.20</i>	<i>11.00</i>
Interest	204,841.99	46,780.69	21,555.32	110,894.99
<i>Loans, general purposes</i>	<i>158,490.57</i>	<i>45,129.44</i>	<i>21,555.32</i>	<i>89,518.01</i>
<i>Loans, public service enterprises</i>	<i>46,342.42</i>	<i>1,651.25</i>	<i>—</i>	<i>30,376.98</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	44,209.73	198,226.02	83,152.52	112,254.71
<i>Departmental</i>	<i>43,808.91</i>	<i>144,641.08</i>	<i>48,856.27</i>	<i>84,438.06</i>
General government	—	32,502.09	—	680.19
Protection of persons and property	—	8,028.92	—	—
Health and sanitation	4,356.02	81,044.11	6,656.97	35,643.80
Highways	39,452.89	11,491.74	41,002.83	32,784.63
Charities	—	—	—	—
Schools	—	—	1,196.47	3,456.82
Libraries	—	—	—	—
Recreation	—	9,097.75	—	11,872.62
Unclassified	—	2,476.47	—	—
<i>Public service enterprises</i>	<i>400.82</i>	<i>51,000.58</i>	<i>17,692.69</i>	<i>24,538.67</i>
Electric light	—	—	—	—
Water	400.82	51,009.58	17,692.69	24,538.67
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,575.36</i>	<i>16,603.56</i>	<i>3,277.98</i>
Municipal indebtedness	2,258,735.82	1,632,696.51	902,500.00	1,307,568.50
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>533,220.45</i>	<i>182,696.51</i>	<i>42,500.00</i>	<i>207,568.50</i>
<i>Bonds refunded, current year</i>	<i>282,107.77</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,276,701.00</i>	<i>1,450,000.00</i>	<i>860,000.00</i>	<i>1,100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>166,706.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	4,811.67	30,654.07	16,337.05
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>4,811.67</i>	<i>30,654.07</i>	<i>16,337.05</i>
Refunds	23,720.08	8,633.31	5,185.52	10,521.19
Agency, trust, and investment	58,461.40	134,942.14	129,238.24	133,095.45
<i>Taxes and licenses for State</i>	<i>58,400.00</i>	<i>67,000.00</i>	<i>40,400.00</i>	<i>52,293.20</i>
<i>Taxes for county</i>	<i>—</i>	<i>54,918.96</i>	<i>81,330.70</i>	<i>51,830.98</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>61.40</i>	<i>10,977.18</i>	<i>5,423.74</i>	<i>26,404.27</i>
<i>All other</i>	<i>—</i>	<i>1,446.00</i>	<i>2,083.80</i>	<i>2,567.00</i>
RECAPITULATION.				
Maintenance and interest	\$1,785,686.36	\$1,543,993.12	\$1,017,181.24	\$1,202,328.62
Permanent debt (except from sinking funds)	533,220.45	182,696.51	42,500.00	207,568.50
Sinking fund requirements from revenue	—	—	—	—
Outlays	44,209.73	198,226.02	83,152.52	112,254.71
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	282,107.77	—	—	—
Temporary loans	1,443,407.60	1,450,000.00	860,000.00	1,100,000.00
Transfers (except to sinking funds) and refunds	23,720.08	13,444.98	35,839.59	26,858.24
Agency, trust, and investment	58,461.40	134,942.14	129,238.24	133,095.45
Total payments	\$4,170,813.39	\$3,523,302.77	\$2,167,911.59	\$2,782,105.52
<i>Balance on hand, including funds</i>	<i>267,455.81</i>	<i>216,064.34</i>	<i>99,163.99</i>	<i>36,559.99</i>
GRAND TOTAL	\$4,438,269.20	\$3,739,367.11	\$2,267,075.58	\$2,818,665.51

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Gloucester POPULATION 24,164	North Adams POPULATION 22,085	Peabody POPULATION 22,082	Leominster POPULATION 21,894
REVENUE.	\$1,603,200.76	\$1,111,274.56	\$1,540,357.05	\$1,104,880.19
General	1,298,938.40	924,230.70	851,468.54	868,482.33
Taxes	1,254,756.43	872,009.24	821,547.24	819,605.50
Property, poll, and income	1,200,958.24	798,191.89	771,533.94	783,538.27
Corporation, bank, etc.	53,798.19	73,817.35	50,013.30	36,067.23
Licenses and permits	23,312.00	22,583.08	19,519.00	19,422.22
Fines and forfeits	749.64	2,390.80	1,058.70	1,323.90
Grants and gifts	20,120.33	27,247.58	9,343.60	28,130.71
For expenses	20,120.33	27,247.58	9,343.60	28,130.71
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	304,262.36	187,043.86	688,888.51	235,397.86
Special assessments	16,738.36	810.00	736.09	1,069.76
To meet expenses	—	—	736.09	25.33
To meet outlays	16,738.36	810.00	—	5,444.43
Privileges	23,830.13	23,093.94	22,424.82	24,678.54
Departmental	65,256.82	66,116.02	126,945.43	73,787.60
General government	4,551.41	1,512.30	2,703.06	6,773.02
Protection of persons and property	3,555.48	362.32	658.35	109.85
Health and sanitation	3,833.29	2,057.74	29,860.21	3,345.10
Highways	992.65	320.59	—	721.69
Charities	43,676.41	48,703.48	91,220.45	55,026.11
Soldiers' benefits	5,087.00	547.70	1,228.50	1,591.00
Schools	586.20	12,041.69	999.86	4,674.74
Libraries	—	570.20	—	938.08
Recreation	2,626.90	—	—	600.00
Unclassified	347.48	—	275.00	8.00
Public service enterprises	173,830.58	74,585.96	513,040.08	107,061.56
Electric light	—	—	355,934.94	—
Water	173,830.58	73,881.31	156,859.24	106,923.21
All other	—	704.65	245.90	138.35
Cemeteries	698.63	8,107.56	6,082.68	9,060.45
Interest	23,907.84	14,330.38	19,659.41	16,739.96
On sinking funds	—	—	—	—
On trust and investment funds	3,927.34	563.97	3,521.46	999.02
All other	19,980.50	13,766.41	16,137.95	15,740.93
NON-REVENUE.	\$1,690,084.01	\$1,214,546.23	\$1,679,539.57	\$989,665.42
Offsets to outlays	12,854.58	11,165.81	—	—
Departmental	8,765.34	11,165.81	—	—
Public service enterprises	4,089.24	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	1,555,126.00	1,093,622.93	1,503,313.17	862,487.00
Loans, general purposes	170,000.00	394,000.00	239,000.00	—
Loans, public service enterprises	85,000.00	18,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	1,300,000.00	680,000.00	1,205,000.00	845,000.00
Unpaid warrants or orders, current year	—	—	59,173.17	17,487.00
Premiums	126.00	1,622.93	140.00	—
Transfers	6,066.60	—	30,024.92	31,663.31
From sinking funds	—	—	—	—
All other	6,066.60	—	30,024.92	31,663.31
Refunds	6,644.25	8,147.78	3,237.71	6,587.69
Agency, trust, and investment	109,392.58	101,609.71	142,963.77	88,927.42
Taxes and licenses for State	56,603.51	35,400.00	38,241.28	36,500.00
Taxes for county	45,901.20	54,907.11	30,962.85	34,023.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	4,405.67	9,359.60	72,819.64	16,295.82
All other	2,482.20	1,943.00	950.00	2,108.60
RECAPITULATION.				
Revenue and offsets to outlays	\$1,616,055.34	\$1,122,440.37	\$1,540,357.05	\$1,104,880.19
Premiums	126.00	1,622.93	140.00	—
Municipal indebtedness	1,555,000.00	1,092,000.00	1,503,173.17	862,487.00
Transfers and refunds	12,710.85	8,147.78	33,262.63	38,251.00
Agency, trust, and investment	109,392.58	101,609.71	142,963.77	88,927.42
Total receipts	\$3,293,284.77	\$2,325,820.79	\$3,219,896.62	\$2,094,545.61
Balance on hand, including funds	136,861.58	114,466.27	77,155.61	116,584.02
GRAND TOTAL	\$3,430,146.35	\$2,440,287.06	\$3,297,052.23	\$2,210,129.63

Graded According to Population of 1935 — Continued.

PAYMENTS.	Gloucester POPULATION 24,164	North Adams POPULATION 22,085	Peabody POPULATION 22,082	Leominster POPULATION 21,894
Maintenance	\$1,189,558.67	\$849,012.03	\$1,373,618.15	\$813,342.29
<i>Departmental</i>	<i>1,123,786.61</i>	<i>802,364.64</i>	<i>1,053,627.82</i>	<i>768,078.44</i>
General government	81,079.45	52,646.35	63,674.21	46,125.67
Protection of persons and property	197,299.96	115,981.97	185,317.76	111,186.52
Health and sanitation	75,291.49	40,599.65	84,184.72	43,505.96
Highways	135,903.63	101,621.51	79,523.31	112,087.27
Charities	190,030.80	171,629.03	226,526.95	194,032.78
Soldiers' benefits	38,588.89	17,871.85	16,183.68	13,032.40
Schools	358,747.21	262,236.68	350,506.49	227,084.80
Libraries	1,000.00	19,523.81	4,157.47	12,462.22
Recreation	12,782.71	1,662.07	12,332.67	3,001.82
Pensions	13,882.22	8,090.65	11,293.80	936.00
Unclassified	19,180.25	10,500.97	19,926.76	4,623.00
<i>Public service enterprises</i>	<i>68,889.95</i>	<i>38,164.31</i>	<i>809,092.80</i>	<i>33,600.27</i>
Electric light	—	—	232,404.44	—
Water	63,889.95	36,868.65	75,061.03	33,041.68
All other	—	1,295.66	1,627.33	558.59
<i>Cemeteries</i>	<i>1,882.11</i>	<i>8,483.18</i>	<i>10,897.53</i>	<i>11,663.58</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	99,599.60	39,896.86	64,837.67	75,061.20
<i>Loans, general purposes</i>	<i>63,152.93</i>	<i>34,190.30</i>	<i>55,962.67</i>	<i>52,027.46</i>
<i>Loans, public service enterprises</i>	<i>36,446.67</i>	<i>5,706.66</i>	<i>8,885.00</i>	<i>23,033.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	314,784.97	214,642.19	201,602.39	101,659.96
<i>Departmental</i>	<i>224,668.98</i>	<i>196,122.63</i>	<i>181,933.03</i>	<i>66,915.58</i>
General government	19,941.07	8,456.45	—	—
Protection of persons and property	1,153.40	—	100.00	9,646.19
Health and sanitation	69,553.68	159,201.52	38,688.82	51,818.79
Highways	102,885.54	27,172.76	110,962.39	100.00
Charities	14,318.82	—	2,790.28	—
Schools	—	—	6,427.54	—
Libraries	—	—	—	—
Recreation	9,562.60	1,291.90	13,126.84	5,350.60
Unclassified	7,253.87	—	9,887.16	—
<i>Public service enterprises</i>	<i>88,528.34</i>	<i>18,519.56</i>	<i>18,117.98</i>	<i>32,365.95</i>
Electric light	—	—	7,458.08	—
Water	88,528.34	18,519.56	10,659.90	32,365.95
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,587.65</i>	<i>—</i>	<i>1,501.38</i>	<i>2,378.43</i>
Municipal indebtedness	1,620,492.71	999,069.33	1,338,121.63	1,038,125.73
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>243,774.10</i>	<i>138,669.33</i>	<i>153,000.00</i>	<i>137,200.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,350,000.00</i>	<i>860,400.00</i>	<i>1,130,000.00</i>	<i>865,000.00</i>
<i>Warrants or orders, previous years</i>	<i>26,718.61</i>	<i>—</i>	<i>55,121.63</i>	<i>35,925.73</i>
Transfers	6,066.60	—	30,024.92	31,663.31
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6,066.60</i>	<i>—</i>	<i>30,024.92</i>	<i>31,663.31</i>
Refunds	6,644.25	8,147.78	3,237.71	6,587.69
Agency, trust, and investment	109,291.93	102,155.73	113,710.22	87,842.25
<i>Taxes and licenses for State</i>	<i>56,603.51</i>	<i>35,400.00</i>	<i>38,241.28</i>	<i>36,500.00</i>
<i>Taxes for county</i>	<i>45,901.20</i>	<i>54,907.11</i>	<i>30,952.85</i>	<i>34,023.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,305.02</i>	<i>9,902.02</i>	<i>43,510.66</i>	<i>15,208.25</i>
<i>All other</i>	<i>2,482.20</i>	<i>1,946.60</i>	<i>1,005.43</i>	<i>2,111.00</i>
RECAPITULATION.				
Maintenance and interest	\$1,289,158.27	\$888,908.89	\$1,438,455.82	\$888,403.49
Permanent debt (except from sinking funds)	243,774.10	138,669.33	153,000.00	137,200.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	314,784.97	214,642.19	201,602.39	101,659.96
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,376,718.61	860,400.00	1,185,121.63	900,925.73
Transfers (except to sinking funds) and refunds	12,710.85	8,147.78	33,262.63	38,251.00
Agency, trust, and investment	109,291.93	102,155.73	113,710.22	87,842.25
Total payments	\$3,346,438.73	\$2,212,923.92	\$3,125,152.69	\$2,154,282.43
Balance on hand, including funds	83,707.62	227,363.14	171,899.54	55,847.20
GRAND TOTAL	\$3,430,146.35	\$2,440,287.06	\$3,297,052.23	\$2,210,129.63

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Attleboro POPULATION 21,835	Gardner POPULATION 20,397	Woburn POPULATION 19,695	Westfield POPULATION 18,788
REVENUE.	\$1,201,484.79	\$828,426.98	\$1,155,552.13	\$1,430,551.59
General	955,941.10	648,426.26	924,297.15	875,823.01
Taxes	911,591.55	622,593.80	879,932.72	810,321.20
Property, poll, and income	874,492.12	587,334.12	851,812.90	781,513.20
Corporation, bank, etc.	37,099.43	35,259.68	28,119.82	28,808.00
Licenses and permits	20,284.52	13,797.00	12,588.65	24,127.04
Fines and forfeits	789.42	959.50	108.50	2,457.42
Grants and gifts	23,275.61	11,075.96	31,667.28	38,917.35
For expenses	23,275.61	11,075.96	31,667.28	38,917.35
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	245,543.69	180,000.72	231,254.98	554,728.58
Special assessments	2,257.12	8,118.33	—	2,058.79
To meet expenses	116.25	7,818.33	—	—
To meet outlays	2,140.87	300.00	—	2,058.79
Privileges	25,669.10	19,024.08	16,976.06	22,438.47
Departmental	60,326.43	60,100.41	101,037.49	74,500.10
General government	3,596.92	3,076.68	8,382.25	3,710.59
Protection of persons and property	267.64	3,408.61	306.06	239.82
Health and sanitation	1,280.57	3,532.29	30,782.26	2,872.24
Highways	500.00	174.90	211.64	429.55
Charities	50,295.71	35,196.51	47,990.62	33,277.80
Soldiers' benefits	752.50	609.58	3,414.25	1,710.98
Schools	1,747.68	10,876.29	9,454.99	32,258.12
Libraries	810.41	—	228.83	—
Recreation	10.00	3,225.55	—	—
Unclassified	1,065.00	—	266.59	1.00
Public service enterprises	110,611.29	76,096.00	72,456.87	439,817.32
Electric light	—	—	—	352,544.56
Water	110,611.29	76,096.00	72,456.87	87,272.76
All other	—	—	—	—
Cemeteries	—	4,793.07	9,246.78	9.83
Interest	46,679.75	11,868.83	31,537.78	15,904.07
On sinking funds	5,256.47	—	—	—
On trust and investment funds	30,068.51	7.81	5,703.54	98.28
All other	11,354.77	11,861.02	25,834.24	15,805.79
NON-REVENUE.	\$885,757.70	\$615,081.17	\$1,179,004.32	\$711,643.16
Offsets to outlays	—	1,915.75	9,559.30	13,487.45
Departmental	—	157.35	9,559.30	13,487.45
Public service enterprises	—	1,758.40	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	635,526.63	525,000.00	1,077,216.00	629,818.91
Loans, general purposes	—	25,000.00	188,000.00	80,000.00
Loans, public service enterprises	35,500.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	74,216.00	49,818.91
Temporary loans (including revenue loans)	600,000.00	500,000.00	815,000.00	500,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	26.63	—	—	—
Transfers	42,227.50	—	5,021.33	98.28
From sinking funds	28,000.00	—	—	—
All other	14,227.50	—	5,021.33	98.28
Refunds	2,750.63	4,636.50	5,406.91	2,385.62
Agency, trust, and investment	205,252.94	83,528.92	81,800.78	65,852.90
Taxes and licenses for State	38,700.00	35,231.17	34,300.00	30,700.00
Taxes for county	28,584.55	32,812.00	34,122.89	28,904.74
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	134,822.19	13,807.55	12,143.29	4,260.28
All other	3,146.20	1,678.20	1,234.60	1,987.88
RECAPITULATION.				
Revenue and offsets to outlays	\$1,201,484.79	\$830,342.73	\$1,165,111.43	\$1,444,039.04
Premiums	26.63	—	—	—
Municipal indebtedness	635,500.00	525,000.00	1,077,216.00	629,818.91
Transfers and refunds	44,978.13	4,636.50	10,428.24	2,483.90
Agency, trust, and investment	205,252.94	83,528.92	81,800.78	65,852.90
Total receipts	\$2,087,242.49	\$1,443,508.15	\$2,334,556.45	\$2,142,194.75
Balance on hand, including funds	111,656.03	33,277.84	27,002.31	83,621.52
GRAND TOTAL	\$2,198,898.52	\$1,476,785.99	\$2,361,558.76	\$2,225,816.27

¹ Includes gas, amount not specified.² Includes \$8,000 from investment fund.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Attleboro POPULATION 21,835	Gardner POPULATION 20,397	Woburn POPULATION 19,695	Westfield POPULATION 18,788
Maintenance	\$942,311.84	\$700,662.00	\$882,171.36	\$1,130,098.84
<i>Departmental</i>	<i>908,230.09</i>	<i>643,452.34</i>	<i>828,832.18</i>	<i>790,159.56</i>
General government	62,795.95	37,919.46	51,872.14	41,434.65
Protection of persons and property	164,588.06	83,129.84	106,795.19	115,126.85
Health and sanitation	45,050.86	60,957.17	44,180.83	35,807.63
Highways	66,442.72	85,269.36	93,404.35	82,496.45
Charities	194,999.09	114,695.02	180,176.67	96,122.66
Soldiers' benefits	32,274.90	17,888.47	16,474.89	10,194.09
Schools	289,193.98	198,810.01	271,224.44	372,965.23
Libraries	20,862.68	10,000.00	22,975.69	22,384.57
Recreation	16,900.66	18,482.85	14,773.69	3,604.37
Pensions	5,325.00	7,569.08	10,945.69	2,004.75
Unclassified	9,796.19	8,731.08	16,008.60	8,018.31
<i>Public service enterprises</i>	<i>33,869.47</i>	<i>49,559.36</i>	<i>42,961.37</i>	<i>339,707.23</i>
Electric light	—	—	—	¹ 302,131.91
Water	33,869.47	49,559.36	42,961.37	37,575.32
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>7,650.30</i>	<i>10,377.81</i>	<i>232.05</i>
<i>Administration of trust funds</i>	<i>212.28</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	44,764.06	32,825.81	110,043.35	56,828.99
<i>Loans, general purposes</i>	<i>29,136.75</i>	<i>32,075.81</i>	<i>97,412.10</i>	<i>38,823.99</i>
<i>Loans, public service enterprises</i>	<i>15,627.31</i>	<i>750.00</i>	<i>12,631.25</i>	<i>18,005.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	51,691.99	65,593.14	144,741.52	75,581.05
<i>Departmental</i>	<i>34,989.26</i>	<i>44,426.36</i>	<i>141,150.39</i>	<i>56,600.96</i>
General government	2,181.91	172.75	—	—
Protection of persons and property	—	13,366.56	—	1,398.48
Health and sanitation	7,673.92	8,036.82	109,207.85	3,315.43
Highways	21,832.32	6,300.00	17,673.77	47,026.32
Charities	—	250.00	—	2,924.40
Schools	73.10	1,963.05	3,857.50	—
Libraries	3,000.00	—	—	—
Recreation	228.01	14,337.18	10,411.27	1,936.33
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>16,702.73</i>	<i>20,954.51</i>	<i>598.21</i>	<i>18,980.09</i>
Electric light	—	—	—	¹ 14,135.82
Water	16,702.73	20,954.51	598.21	4,844.27
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>212.27</i>	<i>2,992.92</i>	<i>—</i>
Municipal indebtedness	784,000.00	562,198.66	1,095,316.18	814,762.48
<i>From sinking funds</i>	<i>28,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>121,000.00</i>	<i>87,198.66</i>	<i>222,198.61</i>	<i>229,943.57</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>74,216.00</i>	<i>49,818.91</i>
<i>Temporary loans (including revenue loans)</i>	<i>635,000.00</i>	<i>475,000.00</i>	<i>768,800.00</i>	<i>535,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>30,101.57</i>	<i>—</i>
Transfers	42,227.50	—	5,021.33	98.28
<i>To sinking funds from revenue</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>32,227.50</i>	<i>—</i>	<i>5,021.33</i>	<i>98.28</i>
Refunds	2,750.63	4,636.50	5,406.91	2,385.62
Agency, trust, and investment	187,523.56	83,611.73	77,372.20	65,664.92
<i>Taxes and licenses for State</i>	<i>38,700.00</i>	<i>35,231.17</i>	<i>34,300.00</i>	<i>30,700.00</i>
<i>Taxes for county</i>	<i>28,584.55</i>	<i>32,812.00</i>	<i>34,122.89</i>	<i>28,904.74</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>117,062.81</i>	<i>13,890.36</i>	<i>7,727.31</i>	<i>4,032.30</i>
<i>All other</i>	<i>3,176.20</i>	<i>1,678.20</i>	<i>1,222.00</i>	<i>2,027.88</i>
RECAPITULATION.				
Maintenance and interest	\$987,075.90	\$733,487.81	\$992,214.71	\$1,186,927.83
Permanent debt (except from sinking funds)	121,000.00	87,198.66	222,198.61	229,943.57
Sinking fund requirements from revenue	19,000.00	—	—	—
Outlays	51,691.99	65,593.14	144,741.52	75,581.05
Permanent debt from sinking funds	28,000.00	—	—	—
Bonds refunded, current year	—	—	74,216.00	49,818.91
Temporary loans	635,000.00	475,000.00	798,901.57	535,000.00
Transfers (except to sinking funds) and refunds	34,978.13	4,636.50	10,428.24	2,483.90
Agency, trust, and investment	187,523.56	83,611.73	77,372.20	65,664.92
Total payments	\$2,055,269.58	\$1,449,527.84	\$2,320,072.85	\$2,145,420.18
Balance on hand, including funds	143,628.94	27,258.15	41,485.91	80,396.09
GRAND TOTAL	\$2,198,898.52	\$1,476,785.99	\$2,361,558.76	\$2,225,816.27

¹ Includes gas, amount not specified.² Includes \$8,000 from investment funds.

TABLE I. — *Summary of Financial Transactions.* *Cities*

	RECEIPTS.	Marlborough POPULATION 15,781	Newburyport POPULATION 14,815
	REVENUE.	\$763,819.50	\$721,338.10
General		601,838.97	553,785.19
Taxes		556,246.55	507,583.59
Property, poll, and income		545,604.95	491,879.46
Corporation, bank, etc.		10,641.60	15,704.13
Licenses and permits		26,123.09	4,905.83
Fines and forfeits		422.71	948.66
Grants and gifts		19,046.62	10,355.01
For expenses		12,635.61	20,335.01
For outlays		6,411.01	20,000.00
All other		—	12.10
Commercial		161,980.53	167,552.91
Special assessments		1,981.97	83.63
To meet expenses		104.85	83.53
To meet outlays		1,877.12	—
Privileges		16,051.49	12,985.81
Departmental		71,448.86	56,911.84
General government		1,812.24	1,854.49
Protection of persons and property		1,515.61	4,057.26
Health and sanitation		14,611.18	1,602.11
Highways		4,304.58	1,067.04
Charities		33,555.04	42,907.77
Soldiers' benefits		3,965.17	2,964.00
Schools		11,379.72	1,636.72
Libraries		205.32	822.45
Recreation		—	—
Unclassified		100.00	—
Public service enterprises		53,621.91	74,212.47
Electric light		—	—
Water		53,621.91	70,624.85
All other		—	3,587.62
Cemeteries		1,859.82	128.50
Interest		18,016.48	23,230.76
On sinking funds		—	—
On trust and investment funds		1,418.33	9,931.41
All other		16,598.15	13,299.35
	NON-REVENUE.	\$824,368.74	\$735,064.41
Offsets to outlays		11,504.30	416.94
Departmental		9,033.64	266.94
Public service enterprises		2,470.66	150.00
Cemeteries		—	—
Municipal indebtedness		730,206.37	668,540.07
Loans, general purposes		84,200.00	38,460.00
Loans, public service enterprises		20,000.00	10,000.00
Loans, cemeteries		—	—
Bonds refunded, current year		6,006.37	—
Temporary loans (including revenue loans)		620,000.00	620,000.00
Unpaid warrants or orders, current year		—	—
Premiums		—	80.07
Transfers		13,350.00	12,194.93
From sinking funds		—	—
All other		13,350.00	12,194.93
Refunds		3,594.22	1,522.15
Agency, trust, and investment		65,713.85	52,390.32
Taxes and licenses for State		24,200.01	21,012.00
Taxes for county		24,075.04	17,060.62
Reimbursements for grade crossings		—	—
Sinking and other permanent funds		15,908.61	13,465.50
All other		1,530.20	852.20
	RECAPITULATION.		
Revenue and offsets to outlays		\$775,323.80	\$721,755.04
Premiums		—	80.07
Municipal indebtedness		730,206.37	668,460.00
Transfers and refunds		16,944.22	13,717.08
Agency, trust, and investment		65,713.85	52,390.32
Total receipts		\$1,588,188.24	\$1,456,402.51
Balance on hand, including funds		35,034.80	47,819.63
* GRAND TOTAL		\$1,623,223.04	\$1,504,222.14

Graded According to Population of 1935 — Continued.

	PAYMENTS.	Marlborough POPULATION 15,781	Newburyport POPULATION 14,815
Maintenance		\$602,736.49	\$623,126.40
<i>Departmental</i>		<i>566,192.54</i>	<i>568,088.00</i>
General government		41,547.28	32,690.12
Protection of persons and property		85,152.25	79,839.36
Health and sanitation		32,390.96	35,925.68
Highways		87,996.94	69,597.09
Charities		98,482.36	127,861.41
Soldiers' benefits		18,435.41	25,456.77
Schools		182,237.44	168,101.93
Libraries		10,058.33	16,947.69
Recreation		3,108.33	4,554.28
Pensions		2,400.75	1,855.72
Unclassified		4,382.49	5,257.95
<i>Public service enterprises</i>		<i>32,739.36</i>	<i>54,512.97</i>
Electric light		—	—
Water		32,739.36	40,784.73
All other		—	13,728.24
<i>Cemeteries</i>		<i>3,804.59</i>	<i>506.07</i>
<i>Administration of trust funds</i>		<i>—</i>	<i>19.36</i>
Interest		38,651.25	26,617.92
<i>Loans, general purposes</i>		<i>37,640.69</i>	<i>23,350.42</i>
<i>Loans, public service enterprises</i>		<i>1,010.56</i>	<i>3,267.50</i>
<i>Loans, cemeteries</i>		<i>—</i>	<i>—</i>
Outlays		81,139.43	49,215.35
<i>Departmental</i>		<i>64,081.93</i>	<i>1,955.61</i>
General government		—	—
Protection of persons and property		—	—
Health and sanitation		11,589.08	458.90
Highways		42,492.85	—
Charities		—	—
Schools		—	350.36
Libraries		—	—
Recreation		—	986.10
Unclassified		—	160.25
<i>Public service enterprises</i>		<i>27,057.50</i>	<i>47,259.74</i>
Electric light		—	—
Water		27,057.50	47,259.74
All other		—	—
<i>Cemeteries</i>		<i>—</i>	<i>—</i>
Municipal indebtedness		764,500.00	613,500.00
<i>From sinking funds</i>		<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>		<i>118,993.63</i>	<i>73,500.00</i>
<i>Bonds refunded, current year</i>		<i>6,006.37</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>639,500.00</i>	<i>540,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>	<i>—</i>
Transfers		13,350.00	12,194.93
<i>To sinking funds from revenue</i>		<i>—</i>	<i>—</i>
<i>All other</i>		<i>13,350.00</i>	<i>12,194.93</i>
Refunds		3,594.22	1,522.15
Agency, trust, and investment		62,578.90	57,441.59
<i>Taxes and licenses for State</i>		<i>24,200.00</i>	<i>21,012.00</i>
<i>Taxes for county</i>		<i>24,075.04</i>	<i>17,060.62</i>
<i>Expenditures for grade crossings</i>		<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>		<i>12,790.46</i>	<i>18,516.77</i>
<i>All other</i>		<i>1,513.40</i>	<i>852.20</i>
RECAPITULATION.			
Maintenance and interest		\$641,387.74	\$649,744.32
Permanent debt (except from sinking funds)		118,993.63	73,500.00
Sinking fund requirements from revenue		—	—
Outlays		81,139.43	49,215.35
Permanent debt from sinking funds		—	—
Bonds refunded, current year		6,006.37	—
Temporary loans		639,500.00	540,000.00
Transfers (except to sinking funds) and refunds		16,944.22	13,717.08
Agency, trust, and investment		62,578.90	57,441.59
Total payments		\$1,566,550.29	\$1,383,618.34
Balance on hand, including funds		56,672.75	120,603.80
GRAND TOTAL		\$1,623,223.04	\$1,504,222.14

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 2,975,790
REVENUE.		\$208,146,756.45
General		167,178,263.90
<i>Taxes</i>		<i>167,271,925.44</i>
Property, poll, and income		150,759,854.27
Corporation, bank, etc.		6,512,071.17
<i>Licenses and permits</i>		<i>4,037,914.53</i>
<i>Fines and forfeits</i>		<i>244,956.20</i>
<i>Grants and gifts</i>		<i>5,623,310.42</i>
For expenses		5,470,751.82
For outlays		152,558.60
<i>All other</i>		<i>10,157.31</i>
Commercial		40,968,492.55
<i>Special assessments</i>		<i>1,223,871.53</i>
To meet expenses		651,328.25
To meet outlays		572,543.28
<i>Privileges</i>		<i>2,691,349.66</i>
<i>Departmental</i>		<i>1,344,778.43</i>
General government		450,215.35
Protection of persons and property		167,887.85
Health and sanitation		916,597.30
Highways		153,185.97
Charities		7,542,235.02
Soldiers' benefits		367,750.35
Schools		1,379,399.97
Libraries		68,155.85
Recreation		229,468.00
Unclassified		169,882.77
<i>Public service enterprises</i>		<i>19,662,566.51</i>
Electric light		2,832,067.95
Water		13,261,422.00
All other		3,569,076.56
<i>Cemeteries</i>		<i>619,771.51</i>
<i>Interest</i>		<i>5,426,154.91</i>
On sinking funds		1,632,996.08
On trust and investment funds		1,093,001.72
All other		2,700,157.11
NON-REVENUE.		\$226,545,117.64
Offsets to outlays		705,872.79
<i>Departmental</i>		<i>378,104.39</i>
<i>Public service enterprises</i>		<i>326,268.47</i>
<i>Cemeteries</i>		<i>1,499.93</i>
Municipal indebtedness		183,107,130.19
<i>Loans, general purposes</i>		<i>24,016,434.46</i>
<i>Loans, public service enterprises</i>		<i>5,716,000.00</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>2,862,473.74</i>
<i>Temporary loans (including revenue loans)</i>		<i>150,306,750.66</i>
<i>Unpaid warrants or orders, current year</i>		<i>2,129,604.52</i>
<i>Premiums</i>		<i>75,886.81</i>
Transfers		7,927,543.44
<i>From sinking funds</i>		<i>3,404,092.01</i>
<i>All other</i>		<i>4,523,451.43</i>
Refunds		3,092,056.19
Agency, trust, and investment		31,712,515.03
<i>Taxes and licenses for State</i>		<i>7,095,135.47</i>
<i>Taxes for county</i>		<i>7,137,744.78</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>17,335,250.54</i>
<i>All other</i>		<i>144,384.24</i>
RECAPITULATION.		
Revenue and offsets to outlays		\$208,852,629.24
Premiums		75,886.81
Municipal indebtedness		183,031,243.38
Transfers and refunds		11,019,599.63
Agency, trust, and investment		31,712,515.03
Total receipts		\$434,691,874.09
Balance on hand, including funds		19,490,586.15
GRAND TOTAL		\$454,182,460.24

¹ Includes \$99.41 from administration of trust funds.² Includes gas. See footnotes on pp. 12 and 22.³ Includes \$8,000 from investment fund.

Graded According to Population of 1935 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).

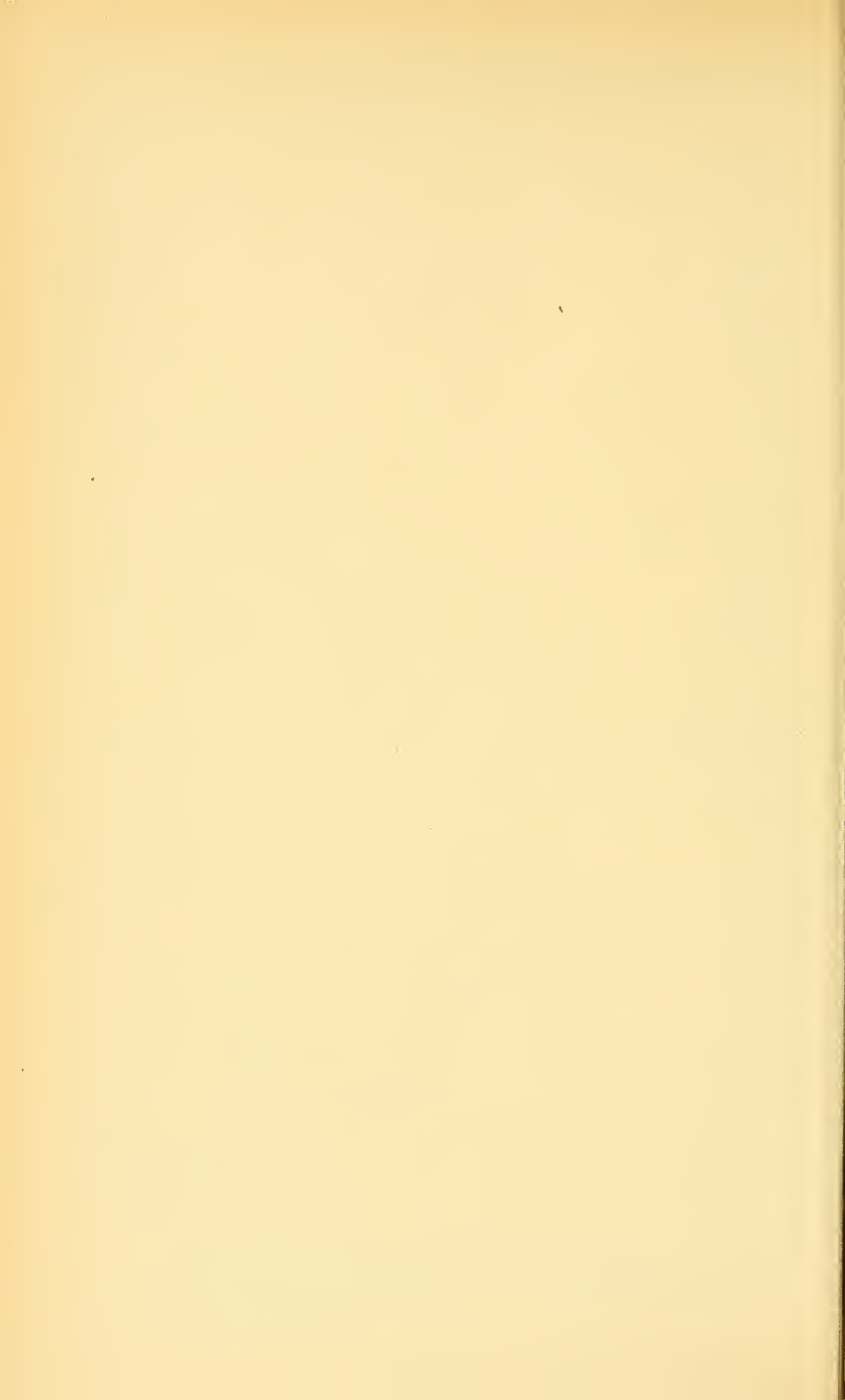
POPULATION
2,975,790

Maintenance	\$168,502,083.83
<i>Departmental</i>	<i>158,716,966.80</i>
General government	6,812,813.82
Protection of persons and property	25,166,561.48
Health and sanitation	12,596,118.55
Highways	11,798,026.10
Charities	37,459,550.93
Soldiers' benefits	3,413,091.91
Schools	46,650,181.09
Libraries	2,741,838.86
Recreation	4,114,871.48
Pensions	4,616,926.31
Unclassified	3,346,985.77
<i>Public service enterprises</i>	<i>8,820,978.89</i>
Electric light	¹ 1,973,647.06
Water	5,921,719.81
All other	925,612.12
<i>Cemeteries</i>	<i>766,196.90</i>
<i>Administration of trust funds</i>	<i>197,941.64</i>
Interest	17,207,624.86
<i>Loans, general purposes</i>	<i>11,547,782.80</i>
<i>Loans, public service enterprises</i>	<i>5,658,694.66</i>
<i>Loans, cemeteries</i>	<i>1,147.50</i>
Outlays	20,678,165.02
<i>Departmental</i>	<i>16,020,442.62</i>
General government	154,203.26
Protection of persons and property	564,717.88
Health and sanitation	4,051,572.11
Highways	6,558,037.02
Charities	568,505.52
Schools	1,922,174.80
Libraries	38,561.74
Recreation	930,888.19
Unclassified	231,782.10
<i>Public service enterprises</i>	<i>5,557,862.74</i>
Electric light	¹ 720,236.01
Water	2,345,304.90
All other	2,492,321.83
<i>Cemeteries</i>	<i>89,859.66</i>
Municipal indebtedness	177,509,092.81
<i>From sinking funds</i>	<i>² 3,404,092.01</i>
<i>From revenue and other sources</i>	<i>29,560,128.74</i>
<i>Bonds refunded, current year</i>	<i>2,862,473.74</i>
<i>Temporary loans (including revenue loans)</i>	<i>139,184,574.16</i>
<i>Warrants or orders, previous years</i>	<i>2,497,824.16</i>
Transfers	7,927,543.44
<i>To sinking funds from revenue</i>	<i>³ 1,109,149.96</i>
<i>All other</i>	<i>6,818,393.48</i>
Refunds	3,092,056.19
Agency, trust, and investment	30,068,650.77
<i>Taxes and licenses for State</i>	<i>7,095,135.47</i>
<i>Taxes for county</i>	<i>7,137,744.78</i>
<i>Expenditures for grade crossings</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>15,698,955.82</i>
<i>All other</i>	<i>136,814.70</i>

RECAPITULATION.

Maintenance and interest	\$185,709,708.69
Permanent debt (except from sinking funds)	29,560,128.74
Sinking fund requirements from revenue	³ 1,109,149.96
Outlays	20,678,165.02
Permanent debt from sinking funds	² 3,404,092.01
Bonds refunded, current year	2,862,473.74
Temporary loans	141,682,398.32
Transfers (except to sinking funds) and refunds	9,910,449.67
Agency, trust, and investment	30,068,650.77
Total payments	\$424,985,216.92
Balance on hand, including funds	29,197,243.32
GRAND TOTAL	\$454,182,460.24

¹ Includes gas. See footnotes on pp. 13 and 23.² Includes serial payments amounting to \$624,592.01 and \$8,000 paid from investment fund.³ Includes \$253,898.57 from balances of loan appropriations and \$550 from sale of real estate.



DIVISION B

RECEIPTS FROM REVENUE

TABLE II. — General Revenue.

CITIES.	Population of 1935	A TOTAL RECEIPTS	B. TAXES					C. LICENSES AND PERMITS			
			Property, Poll, and Income	FROM STATE			Soldiers' Exemption	LICENSES		PERMITS	
				Corporation	Street Railway	Bank		Liquor	All Other	Marriage	All Other
BOSTON	817,713	\$58,271,601.29	\$52,370,510.41	\$2,041,571.12	\$174.42	\$46,308.37	—	\$1,641,580.70	\$174,253.43	\$14,651.00	\$50,493.86
WORCESTER	190,471	10,991,333.16	9,939,067.61	460,042.84	—	5,093.95	—	209,440.40	23,240.00	3,202.00	1,662.50
SPRINGFIELD	149,642	8,573,589.76	8,573,589.76	508,330.79	—	2,691.28	—	129,225.67	24,338.55	3,222.00	4,556.58
CAMBRIDGE	118,075	7,201,395.08	6,570,574.87	381,181.15	—	3,091.92	—	117,122.00	13,438.16	2,624.00	6,755.63
FALL RIVER	117,414	4,957,914.07	4,558,616.40	206,830.86	689.98	2,543.66	—	98,086.73	13,270.76	2,388.00	—
NEW BEDFORD	110,022	4,799,475.09	4,268,005.38	303,843.43	—	1,945.89	—	101,234.11	3,943.34	2,000.00	242.00
LYNN	100,900	4,986,358.95	4,586,235.44	200,070.31	687.58	1,650.39	—	63,102.83	15,178.38	1,918.00	2,967.50
SOMERVILLE	100,773	4,836,938.78	4,133,695.91	110,191.59	—	2,120.66	—	76,554.41	15,317.76	2,016.07	4,134.75
LOWELL	100,114	4,394,338.83	3,993,847.58	182,410.83	586.53	857.31	\$367.48	88,974.00	19,428.24	1,428.00	1,003.50
LAWRENCE	86,785	4,093,332.04	3,677,122.68	213,497.04	404.88	1,075.15	—	53,026.00	7,270.75	1,474.00	3,367.50
QUINCY	70,144	3,945,888.53	3,699,053.95	84,800.69	442.82	1,002.20	—	53,026.00	7,270.75	1,474.00	3,367.50
NEWTON	69,144	4,367,322.22	4,146,200.95	55,781.92	—	9,698.10	—	37,357.18	3,284.60	1,532.00	—
ROCKTON	62,407	2,998,074.25	2,748,098.70	134,747.08	288.88	1,433.38	8.00	50,354.27	7,100.40	1,070.00	384.00
MEDFORD	61,444	2,855,424.40	2,734,630.94	35,465.05	—	1,071.88	338.33	21,530.00	3,913.78	1,200.00	969.75
MALDEN	57,277	2,587,424.33	2,471,031.61	72,225.96	64.63	2,441.32	287.87	50,159.76	3,573.56	1,176.00	1,721.00
HOLYOKE	56,139	3,143,394.47	2,781,473.40	235,183.77	430.36	2,638.76	—	56,392.40	11,702.80	912.00	—
HAVERHILL	49,316	2,003,843.57	1,855,319.73	51,736.61	—	550.78	149.48	24,913.26	8,762.51	664.00	372.00
PITTSFIELD	47,516	2,348,539.32	2,319,472.05	93,863.81	94.06	558.11	212.91	56,113.50	8,937.47	556.00	339.00
EVERETT	47,228	2,771,138.53	2,491,770.04	97,104.52	430.88	880.30	22.40	22,422.18	3,216.50	932.00	1,236.63
SALEM	43,472	2,061,639.73	1,832,924.25	87,375.19	189.80	630.30	—	55,176.66	3,085.00	896.00	165.50
CHELSEA	42,073	2,079,424.81	1,905,587.86	61,462.01	—	287.60	—	53,022.75	4,914.00	1,016.00	1,816.78
CHICOPEE	41,952	1,809,817.51	1,695,900.29	93,449.61	—	31.75	—	14,097.79	3,918.00	—	—
FITCHBURG	41,700	1,836,948.53	1,658,717.35	81,987.43	—	3,480.70	—	24,993.53	10,134.59	668.00	1,649.50
WALTHAM	40,557	1,955,423.50	1,797,633.69	57,751.80	—	3,559.69	352.26	36,775.00	4,097.50	680.00	—
TAUNTON	37,431	1,451,284.03	1,330,745.81	58,027.02	286.14	3,875.39	—	25,418.28	4,513.00	664.00	120.00
REVERE	35,319	1,620,297.11	1,530,223.14	18,641.48	—	76.32	548.38	25,046.00	9,372.95	696.00	1,488.80
BEVERLY	25,871	1,505,573.48	1,393,824.49	64,162.58	62.91	3,105.11	70.90	3,515.00	2,062.98	402.00	—
NORTHAMPTON	24,525	1,924,332.42	1,813,789.78	38,360.05	—	350.13	9.19	17,063.25	3,096.00	308.00	—
MELROSE	24,256	1,303,002.76	1,255,271.11	15,558.37	—	1,080.52	—	—	1,988.76	384.00	359.40
GLOUCESTER	24,164	1,928,938.40	1,200,958.24	51,654.87	—	2,143.32	—	19,274.00	3,500.00	310.00	228.00
NORTH ADAMS	22,085	924,208.54	798,191.89	72,253.86	—	1,491.06	72.43	16,712.38	5,544.70	326.00	—
PEABODY	22,082	851,408.70	771,533.94	49,871.84	81.54	53.92	—	16,951.00	1,887.50	464.00	216.50
LEOMINSTER	21,894	808,482.33	783,538.27	35,519.68	—	444.75	102.80	17,187.72	1,528.00	400.00	306.50
ATTLEBORO	21,835	955,941.10	874,492.12	36,168.55	—	837.32	93.56	17,321.68	1,788.59	476.00	698.25
GARDNER	20,397	648,426.26	587,334.12	25,121.48	—	138.20	—	10,529.50	2,837.50	378.00	52.00
WOBURN	19,695	924,297.15	851,812.90	27,385.61	—	298.27	435.94	10,462.07	1,534.58	378.00	214.00
WESTFIELD	18,788	875,823.01	781,513.20	28,699.62	—	80.22	28.16	18,671.64	4,578.35	266.00	611.05
MARLBOROUGH	15,781	601,838.97	545,604.95	10,063.58	—	393.79	184.23	15,067.11	670.99	256.00	10.00
NEWBURYPORT	14,815	553,785.19	491,879.46	14,208.58	—	1,214.76	280.79	3,677.07	1,050.76	178.00	—
39 Cities	2,975,790	\$167,178,263.90	\$150,759,854.27	\$6,396,569.58	\$4,915.41	\$107,020.98	\$3,565.20	\$3,448,281.92	\$438,732.56	\$52,757.57	\$88,142.48

TABLE III. — Commercial Revenue.

CITIES.	Popu- lation of 1935	A			B. SPECIAL ASSESSMENTS			C. PRIVILEGES			D
		FOR EXPENSES			FOR OUTLAYS			Motor Vehicle Excise Tax			
		Street Sprinkling	Moth. Extermi- nation	Sewers	All Other	Sewers	Sidewalks and Curbing	All Other			
Boston	817,713	—	\$5,379.00	\$57,934.92	\$321,960.17	\$102,103.11	—	—	\$464,144.87	\$59,420.50	\$2,939,073.28
Worcester	190,471	\$22,706.80	536.16	—	14,646.75	8,722.07	—	\$46,641.67	194,213.97	7,597.10	1,037,804.27
Springfield	149,642	—	2,525,639.20	—	9,877.81	—	—	28,500.85	183,011.26	663.00	1,155,655.33
Cambridge	118,075	—	—	—	—	1,299.66	4,787.34	—	92,330.15	85.00	396,726.91
Fall River	117,414	—	—	—	—	—	—	—	88,333.94	—	236,103.11
New Bedford	110,022	—	—	489.62	3,059.49	—	—	—	80,462.67	—	283,910.82
Lynn	100,909	—	—	2,966.52	—	—	—	—	91,000.30	—	424,296.08
Somerville	100,773	45,275.28	—	—	—	—	—	2,944.76	94,019.62	—	344,855.31
Lowell	100,114	—	1,464.25	—	—	224.54	494.13	—	72,679.42	—	269,103.07
Lawrence	86,785	—	—	938.54	—	—	7,112.73	—	64,750.81	—	115,667.08
Quincy	76,909	—	840.76	—	776.55	23,596.06	3,081.33	33,500.00	89,363.08	—	417,346.91
Newton	66,144	—	6,234.02	—	19,695.54	42,530.59	9,626.99	42,952.47	156,235.67	—	220,808.91
Brockton	62,407	—	1,392.06	—	1,007.08	6,094.44	6,902.57	3,198.58	80,643.16	—	285,903.76
Medford	61,444	—	—	13,646.26	22,400.89	—	835.41	—	63,295.82	—	123,572.12
Nalden	57,277	—	—	—	8,780.97	15,033.29	18,100.00	10,752.13	53,599.40	—	150,040.02
Holyoke	56,139	—	—	87.64	4,604.44	—	—	—	46,220.42	334.49	111,780.30
Haverhill	49,516	72.69	342.78	1,879.83	753.92	5,467.78	4,033.52	1,765.47	56,814.11	—	257,481.34
Pittsfield	47,516	28,501.51	—	—	12,183.17	898.51	—	—	59,187.28	—	179,091.51
Liverett	47,228	—	—	—	6,050.88	726.20	529.43	—	39,844.02	—	269,119.42
Salem	43,472	2,258.38	26.34	—	—	—	—	—	45,336.00	2,180.00	170,126.46
Chelsea	42,073	7,734.82	—	—	—	—	—	—	26,250.72	239.00	198,580.61
Chicopee	41,952	—	—	—	26.00	—	—	—	28,107.44	—	146,797.26
Fitchburg	40,557	—	—	—	—	917.24	3,409.00	397.12	39,193.34	—	282,768.61
Waltham	40,537	—	62.32	—	—	8,367.80	1,665.06	10,499.64	41,253.57	—	145,774.35
Taunton	37,431	—	681.79	—	113.53	2,082.52	—	—	43,431.86	311.00	125,145.12
Revere	35,319	—	—	—	3,346.70	197.00	—	—	14,672.78	25.00	91,848.19
Beverly	26,871	—	—	—	—	19,309.58	678.63	—	34,695.85	—	94,370.60
Northampton	24,525	—	—	—	—	460.00	839.63	—	30,100.98	—	73,964.47
Melrose	24,256	—	—	—	—	12,639.17	3,920.32	—	41,210.98	—	65,256.82
Gloucester	24,164	—	—	—	—	16,738.36	390.00	—	23,830.13	—	66,118.02
North Adams	22,085	—	—	736.09	—	420.00	—	—	22,424.82	—	126,945.43
Peabody	22,082	—	—	—	—	—	—	—	23,093.94	—	73,787.60
Leominster	21,894	—	—	—	25.33	2,536.67	2,507.76	—	24,678.54	25.00	60,326.43
Attleboro	21,835	—	—	—	459.97	511.60	1,629.27	—	25,644.10	—	73,787.60
Gardner	20,397	—	—	7,358.36	—	—	—	300.00	19,024.08	—	60,100.41
Woburn	19,695	—	—	—	—	—	—	—	16,926.06	50.00	101,037.49
Westfield	18,788	—	—	—	—	255.00	1,519.98	—	22,003.40	435.07	71,500.10
Marlborough	15,781	—	104.85	—	—	—	1,877.12	—	15,051.49	—	71,448.80
Newburyport	14,815	—	83.53	—	—	—	—	—	12,985.81	—	56,911.84
39 Cities	2,975,790	\$106,549.48	\$17,264.11	\$86,037.78	\$441,476.88	\$271,131.19	\$105,562.85	\$195,849.24	\$2,619,984.50	\$71,365.16	\$11,344,778.43

* Includes \$68.12 from administration of trust funds.

* Includes \$20.29 from administration of trust funds.

* Includes \$11 from administration of trust funds.

* Includes \$11 from administration of trust funds.

TABLE III. — Commercial Revenue — Concluded.

CITIES.	E., PUBLIC SERVICE ENTERPRISES			F. CEMETERIES			G. INTEREST	
	ELECTRIC LIGHT		WATER	All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous
	Rates	Miscellaneous						
BOSTON	—	—	\$4,344,927.63	\$3,559,200.62	\$24,368.00	\$31,256.40	\$20,865.61	—
WORCESTER	—	—	792,677.75	—	14,909.00	21,306.71	20,569.22	\$492.88
SPRINGFIELD	—	—	667,019.67	—	—	—	—	—
CAMBRIDGE	—	—	463,041.97	—	19,695.55	18,041.53	9,065.16	—
FALL RIVER	—	—	366,927.92	5,209.58	3,020.00	9,633.80	7,755.46	—
NEW BEDFORD	—	—	349,780.37	3,803.36	5,117.00	12,556.32	21,445.04	—
LYNN	—	—	438,132.46	9,248.97	13,417.05	13,699.94	27,175.33	4,758.21
SOMERVILLE	—	—	510,960.75	3,827.63	—	—	—	—
LOWELL	—	—	308,686.21	17,304.29	2,243.00	14,736.76	8,549.36	—
LAWRENCE	—	—	217,424.38	9.90	8,900.00	8,650.25	—	866.82
QUINCY	—	—	371,075.49	10,682.17	8,890.00	13,144.50	7,294.95	—
NEWTON	—	—	359,787.14	29,555.71	—	60.22	—	—
BROCKTON	—	—	252,181.52	6,130.45	5,350.00	8,000.99	3,963.45	193.00
MEDFORD	—	—	213,571.45	5,021.61	24,095.00	12,634.89	3,561.29	800.68
MALDEN	—	—	190,206.77	2,191.24	7,103.50	4,716.90	10,169.67	1,411.00
HOLYOKE	—	—	175,316.00	9,697.04	—	12.50	70.50	—
HAVERHILL	—	—	171,449.42	1,982.51	—	—	—	—
PITTSFIELD	—	—	155,867.98	6,616.90	6,959.25	7,693.85	7,350.35	581.00
EVERETT	—	—	191,847.03	653.18	1,898.96	4,433.72	10,820.60	43.75
SALEM	—	—	183,441.99	—	—	—	—	—
CHELSEA	—	—	170,795.40	255.80	502.50	2,139.74	2,090.81	—
CHICOPEE	408,744.69	22,771.45	169,704.17	—	3,713.50	6,332.14	5,051.24	404.40
FITCHBURG	—	—	117,351.64	2,594.82	2,935.50	4,623.33	3,060.16	1,381.30
WALTHAM	—	—	125,674.84	478.18	1,460.00	5,803.75	4,498.46	15.00
TAUNTON	584,553.10	10,273.42	105,525.97	327.66	—	—	—	—
REVERE	—	—	97,115.88	1,585.89	2,883.00	4,832.85	6,903.99	266.53
LYNN	—	—	77,987.52	696.97	925.00	3,935.65	2,403.91	—
NORTHAMPTON	—	—	73,898.56	4,445.63	5,520.50	4,626.70	5,011.84	731.14
MELROSE	—	—	104,408.97	2,926.43	209.00	—	489.63	—
GLOUCESTER	—	—	173,443.37	387.21	1,753.50	4,299.45	2,054.61	—
NORTH ADAMS	—	—	72,175.26	1,706.05	1,107.50	2,831.36	2,063.64	80.18
PEABODY	2,713.22	—	154,749.17	2,110.07	1,550.00	3,696.50	3,533.25	280.70
LEONISTON	—	—	102,996.23	3,926.98	—	—	—	—
ATTLEBORO	—	—	107,411.96	3,199.33	450.00	2,417.89	1,925.18	—
GARDNER	—	—	73,282.35	2,813.65	1,470.00	4,021.24	3,738.54	17.00
WOBURN	—	—	72,448.16	8.71	565.00	—	9.83	—
WESTFIELD	433,040.53	421,504.03	81,052.31	6,220.45	—	—	1,294.82	—
MALDENBOROUGH	—	—	52,425.29	1,196.62	128.50	—	—	—
NEWBURYPORT	—	—	70,395.35	229.50	—	—	—	—
39 Cities	\$2,634,223.19	\$197,844.76	\$12,726,666.30	\$3,569,076.56	\$166,444.81	\$234,308.65	\$206,724.46	\$12,293.59
								\$1,632,996.08 \$3,793,158.83

¹ For detail see Table V, p. 43.

² Includes \$287,556.42 from gas.

³ Includes \$115,308.36 from gas.

⁴ Includes gas, amount not specified.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III).
1. General Government.

CITIES.	Population of 1935	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON	817,713	\$64,681.23	—	—	\$37,634.67	\$383.80	\$22,266.56	\$3,290.26	\$1,105.94
WORCESTER	190,471	44,242.61	—	—	33,018.54	372.00	10,480.02	306.60	65.45
SPRINGFIELD	145,642	48,256.54	—	—	16,292.21	9.70	14,771.79	50.00	17,132.84
CAMBRIDGE	118,075	12,147.29	\$12.50	\$19.62	8,267.84	407.25	3,066.83	35.20	338.05
FALL RIVER	117,414	7,819.19	—	—	5,301.36	—	2,169.30	11.00	337.53
NEW BEDFORD	110,022	15,405.47	—	—	7,453.12	1.50	7,786.45	164.40	—
LYNN	100,909	10,168.55	—	—	8,246.90	—	1,655.85	265.80	—
SOMERVILLE	13,883.11	13,883.11	—	—	11,089.10	—	2,685.90	108.11	—
LOWELL	100,114	28,716.01	—	—	26,004.38	—	2,501.63	150.00	—
LAWRENCE	86,785	10,931.04	—	—	8,938.14	—	1,272.90	—	720.00
QUINCY	76,909	16,110.84	—	—	13,333.19	—	2,511.65	266.00	—
NEWTON	68,144	18,675.71	—	—	15,722.24	—	2,833.43	130.04	—
BROCKTON	62,407	10,644.96	114.69	44.82	8,320.30	87.60	1,900.37	122.98	54.20
MALDEN	7,866.13	7,866.13	—	—	5,821.94	—	2,039.30	4.89	—
HOLYOKE	56,139	5,467.26	—	—	4,788.43	—	966.40	—	—
HAVERHILL	49,516	10,038.86	—	—	7,567.76	—	665.25	216.75	3,828.50
PITTSFIELD	47,516	11,058.28	—	—	6,844.12	—	2,157.85	3.04	1,033.85
EVERETT	47,228	12,893.59	—	—	5,325.98	—	5,702.20	30.10	—
SALEM	43,472	5,718.23	47.01	56.87	11,744.09	—	1,149.50	—	—
CHELSEA	42,673	5,928.61	—	—	4,883.21	38.00	680.82	—	116.20
CHICPEE	7,937.90	7,937.90	—	—	4,989.75	—	791.25	42.63	1.10
FITCHBURG	41,700	5,468.72	—	—	5,502.33	—	35.57	—	2,400.00
WALTHAM	40,557	6,913.25	—	—	3,875.67	—	1,263.05	120.00	210.00
REVERLY	35,319	3,251.52	—	—	5,373.38	—	1,496.15	43.72	—
BEVERLY	25,871	12,354.92	—	—	1,956.47	—	1,261.55	—	—
NORTHAMPTON	24,525	4,115.28	—	—	11,231.88	—	730.50	86.74	156.00
MELROSE	24,256	1,820.22	—	—	3,106.75	—	651.50	—	307.00
GLoucester	24,164	3,972.23	—	—	2,617.88	—	1,046.80	13.87	60.00
PEABODY	23,085	1,502.30	—	—	3,173.80	50.41	899.35	15.00	440.00
LEOMINSTER	22,082	2,703.06	—	—	1,132.30	—	375.60	17.60	928.00
ARTLEBORO	21,884	6,773.03	—	—	2,076.33	34.00	315.73	—	—
GARDNER	20,397	3,396.32	—	—	2,770.82	—	839.15	—	277.00
WESTFIELD	18,788	3,076.68	51.00	—	4,303.88	—	826.10	—	182.00
MALDENBOROUGH	15,781	3,710.59	—	—	2,229.18	—	614.50	—	5,650.00
NEWBURYPORT	14,815	1,812.24	—	—	2,157.25	15	575.00	—	6.00
39 Cities	2,975,790	\$450,215.35	\$225.20	\$121.31	\$302,450.94	\$1,384.41	\$103,144.08	\$5,516.39	\$37,373.02

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
2. Protection of Persons and Property.

CITIES.	Population of 1935	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON	817,713	\$68,214.78	\$9,094.13	\$3,139.96	\$55,980.69	—	—	—
WORCESTER	190,471	14,237.50	9,035.31	252.75	3,151.64	—	\$498.80	\$1,020.00
SPRINGFIELD	149,042	8,840.67	8,840.67	1,974.88	3,129.57	\$279.00	—	—
CAMBRIDGE	118,975	8,126.41	4,774.77	205.00	3,069.11	—	77.53	—
FALL RIVER	117,414	1,689.67	30.93	—	1,597.94	—	60.80	—
NEW BEDFORD	110,922	2,316.48	24.85	52.30	2,117.18	—	122.15	—
LYNN	100,909	4,537.44	833.92	139.85	1,278.57	—	—	2,285.10
SOMERVILLE	100,773	1,875.79	149.41	—	1,016.74	—	—	709.64
LOWELL	100,114	3,156.48	333.97	766.50	1,942.86	92.90	—	1,202.25
LAWRENCE	88,785	3,066.46	15.00	372.00	915.46	—	—	1,764.00
QUINCY	78,909	2,730.14	75.50	121.10	960.64	—	—	1,572.90
NEWTON	68,144	839.65	264.41	61.35	513.89	5.35	—	13.25
BROCKTON	62,407	1,544.17	156.81	136.81	736.06	—	481.21	133.50
MEDFORD	61,444	1,162.55	161.49	5.00	541.15	—	480.00	—
MALDEN	57,277	2,622.78	2.90	32.35	592.03	6.00	1,998.40	—
HOLYOKE	55,139	1,140.36	—	75.00	735.66	62.84	—	1,457.64
HAVERHILL	49,516	1,848.77	686.80	81.70	537.19	—	2.60	936.30
PITTSFIELD	47,516	1,923.12	105.96	178.95	703.01	—	—	238.50
EVERETT	47,228	1,111.89	49.07	37.50	706.82	—	—	1,084.21
SALEM	43,772	6,759.82	4,884.02	233.00	337.69	—	—	226.85
CHELSEA	42,673	1,911.81	—	23.00	1,661.16	—	—	—
CHICOPPEE	41,952	3,602.88	303.70	19.35	373.03	—	—	500.00
FITCHBURG	41,700	3,440.96	1,940.71	—	726.25	—	31.68	200.00
WALTHAM	40,357	3,240.01	2,354.00	—	654.33	—	—	1,823.80
TAUNTON	37,431	3,565.13	975.74	5.90	759.69	—	96.32	—
REVERE	35,319	385.86	2.85	100.00	186.69	15.50	—	—
NORTHAMPTON	25,871	628.00	40.00	152.45	420.05	—	—	—
MELROSE	24,525	467.82	206.06	26.52	235.24	—	—	—
GLOUCESTER	24,256	418.75	265.06	—	107.74	—	15.01	31.00
NORTH ADAMS	22,164	3,555.48	3,143.18	13.55	371.25	—	—	27.50
PEABODY	22,085	362.32	1.50	13.10	347.72	—	—	—
LEOMINSTER	22,082	658.35	268.86	41.33	348.16	8.65	—	26.00
ATLEROHO	21,894	109.85	—	—	75.20	—	—	—
GARDNER	21,835	267.64	—	—	267.64	—	—	—
WOBURN	20,397	3,408.61	3,181.62	11.75	215.24	63.91	—	—
WESTFIELD	19,695	306.06	60	51.00	241.55	—	.75	—
MARLBOROUGH	18,788	239.82	34.12	—	153.95	—	—	—
NEWBURYPORT	15,781	1,515.61	650.00	—	112.86	—	102.75	—
NEWBURYPORT	14,815	4,057.26	2,219.54	1,314.45	190.27	8.00	—	325.00
39 Cities	2,975,790	\$167,887.85	\$49,856.14	\$10,603.30	\$88,502.82	\$542.15	\$3,968.00	\$14,415.44

1 Rifle range.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
3. Health and Sanitation.

CITIES.	Population of 1935	A		B. HEALTH		C. SANITATION			D
		TOTAL RECEIPTS	Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	Other Health and Sanitation
BOSTON	817,713	\$191,547.51	\$3,716.96	\$134,308.73	\$8,202.06	\$19,113.20	\$24,972.38	—	\$1,234.18
WORCESTER	190,471	63,100.92	18,246.08	40,449.96	127.00	1,555.80	2,253.45	—	528.63
SPRINGFIELD	149,642	43,101.87	19,038.36	13,863.72	61.00	17,377.72	6.00	\$1,246.53	908.54
CAMBRIDGE	118,075	26,703.60	15,331.74	3,086.37	814.74	—	6,720.00	—	—
FALL RIVER	117,414	32,937.97	2,628.79	29,047.30	327.26	—	—	—	983.92
NEW BEDFORD	110,022	32,681.30	—	27,401.94	92.86	3,623.90	2,498.29	—	1,563.00
LYNN	100,909	40,064.39	8,854.81	27,985.31	755.98	—	940.00	—	—
SOMERVILLE	100,773	21,551.71	4,877.50	13,617.96	2,116.25	—	—	—	—
LOWELL	86,785	4,939.49	1,099.68	853.51	—	37.50	2,530.12	—	328.68
LAWRENCE	78,909	22,094.04	7,455.34	14,587.71	88.63	3,463.98	7,283.35	—	—
QUINCY	77,909	37,251.71	1,502.31	2,960.70	422.50	—	—	—	—
NEWTON	66,144	4,885.51	1,332.00	17,066.46	—	122,470.30	14,800.68	—	260.32
BROCKTON	62,407	147,741.38	3,322.00	9,878.08	86.60	279.20	2,891.40	—	100.90
MEDFORD	61,444	10,607.89	1,309.11	6,041.58	64.55	833.49	3,005.80	—	326.35
MALDEN	59,577	19,853.51	8,104.97	8,577.29	1,345.46	—	590.00	—	394.36
HOLYOKE	59,139	13,493.74	1,244.06	10,274.38	102.21	—	—	—	—
HAVERHILL	49,516	14,358.07	4,967.47	8,894.03	96.06	1,658.38	—	—	—
PITTSFIELD	47,516	3,773.79	910.75	808.60	375.13	13.16	—	—	—
EVERETT	47,228	6,326.05	1,599.20	4,338.56	30.20	169.53	1,083.30	—	—
SALEM	43,472	14,902.64	7,596.08	6,023.53	15.70	—	—	—	—
CHELSEA	42,673	1,598.59	1,253.60	329.29	5.70	—	—	—	—
CHICOPPEE	41,952	3,967.96	—	3,962.26	—	—	—	—	—
FITCHBURG	41,700	10,373.12	1,318.54	6,612.60	427.74	2,014.24	4,466.65	—	883.00
WALTHAM	40,557	17,358.99	3,911.00	4,355.68	466.95	7,678.71	—	—	26.23
TAUNTON	37,431	23,347.92	—	5,401.54	47.85	17,015.53	—	—	18.53
REVERE	35,319	1,293.59	—	90.00	—	1,203.59	—	—	—
BEVERLY	25,871	4,459.38	—	3,432.82	94.93	17.50	—	—	9.58
NORTHAMPTON	24,525	4,404.81	277.02	3,928.82	—	240.44	1,572.25	—	—
MELROSE	24,256	3,419.56	237.32	1,609.99	—	—	—	—	—
GLoucester	24,164	3,833.29	55.00	3,723.42	75.00	9.87	—	—	—
NORTH ADAMS	22,085	2,037.74	25.00	1,549.28	108.15	443.38	—	—	—
PEABODY	22,860.21	34.90	3,919.54	3,919.54	—	25,797.62	—	—	—
LEOMINSTER	21,894	18.42	18.42	1,822.76	—	1,503.92	—	—	—
ATTLEBORO	21,280.57	12.00	1,268.57	1,268.57	—	—	—	—	—
GARDNER	20,397	873.14	873.14	873.58	134.81	1,650.76	—	—	—
WOBURN	20,397	3,532.29	—	1,664.28	—	28,865.98	—	—	—
WESTFIELD	18,788	2,872.24	—	1,247.64	987.49	636.58	—	—	—
MARLBOROUGH	15,781	14,611.18	168.14	1,109.98	—	13,833.06	—	—	—
NEWBURYPORT	14,815	1,602.11	144.95	1,437.76	—	19.40	—	—	—
39 Cities	2,975,790	\$916,597.30	\$103,893.04	\$430,005.33	\$17,472.81	\$279,314.57	\$77,098.27	\$1,246.53	\$7,566.75

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
4. Highways.

CITIES.	Population of 1935	A TOTAL RECEIPTS	B General	C Sidewalks and Curbing	D Snow and Ice Removal	E Sprinkling	F Lighting	G Miscellaneous
BOSTON	817,713	\$16,070.60	\$14,406.76	—	—	—	\$275.00	\$1,388.84
Worcester	190,471	9,846.37	8,500.17	—	—	—	—	—
Springfield	149,642	95,805.01	93,642.28	\$1,662.73	\$846.20	—	—	—
Cambridge	118,075	2,034.68	377.82	1,410.86	—	—	—	246.00
Fall River	117,414	90.10	58.80	5.00	—	—	26.30	—
New Bedford	110,022	1,534.03	1,534.03	—	—	—	—	—
Lynn	100,909	561.47	561.47	—	—	—	—	—
Somerville	100,773	530.70	530.70	—	—	—	—	—
Lowell	100,114	565.36	565.36	—	—	—	—	—
Lawrence	86,785	—	—	—	—	—	—	—
Quincy	76,909	622.38	622.38	—	—	—	—	—
Newton	66,144	3,117.22	3,117.22	—	—	—	—	—
Brockton	62,407	434.88	337.69	97.19	—	—	—	—
Medford	61,444	574.19	427.94	146.25	—	—	—	—
Malden	57,277	—	—	—	—	—	—	—
Holyoke	56,139	2,785.13	1,318.04	312.79	\$1,154.30	—	—	—
Haverhill	49,516	1,121.77	1,121.77	—	—	—	—	—
Pittsfield	47,516	674.17	660.47	—	11.20	—	—	2.50
Everett	47,228	103.07	13.07	—	—	—	—	—
Salem	43,472	4,476.14	4,282.64	193.50	—	—	—	—
Chelsea	42,673	72.00	72.00	—	—	—	—	—
Chicopee	41,952	—	—	—	—	—	—	—
Fitchburg	41,700	571.08	571.08	—	—	—	—	—
Waltham	40,557	513.72	283.72	230.00	—	—	—	—
Taunton	37,431	15.00	5.00	—	—	—	—	—
Revere	35,319	12.50	2.50	—	—	—	—	—
Beverly	23,871	454.47	11.61	—	—	—	—	—
Northampton	24,525	702.64	702.64	—	442.86	—	—	10.00
Melrose	24,556	2,184.65	2,184.65	—	—	—	—	—
Gloucester	24,104	992.65	992.65	—	—	—	—	—
North Adams	22,085	320.59	320.59	—	—	—	—	—
Pearody	22,082	—	—	—	—	—	—	—
Leominster	21,894	721.69	606.69	—	—	—	—	115.00
Attleboro	21,835	500.00	500.00	—	—	—	—	—
Gardner	20,397	174.90	96.50	—	78.40	—	—	—
Woburn	19,695	211.64	—	130.69	—	—	—	80.95
Westfield	18,788	429.55	429.55	—	—	—	—	—
Marlborough	15,781	4,304.58	4,304.58	—	—	—	—	—
New Bedford	14,815	1,067.04	881.10	140.94	—	—	—	45.00
39 Cities	2,975,790	\$153,185.97	\$144,043.47	\$4,419.95	\$1,597.16	\$935.80	\$301.30	\$1,888.29

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
5. Charities.

CITIES.	Population of 1935	A TOTAL RECEIPTS	B. INFIRMARY		C. REIMBURSEMENTS FOR RELIEF GIVEN FROM —			D. REIMBURSEMENTS FOR MOTHERS' AID FROM —		E Reimburse- ments for Old Age Assistance	F Municipal General Hospitals	G Miscella- neous
			Sale of Produce and Stock	Board, etc.	Individuals	Cities and Towns	State	Cities and Towns	State			
BOSTON	817,713	\$2,084,008.21	\$616.60	\$4,723.75	\$18,778.43	\$107,811.80	\$772,543.36	\$4,818.67	\$539,359.61	\$466,104.11	\$161,946.92	\$7,834.96
WORCESTER	190,471	688,136.04	1,584.23	560.84	10,369.22	91,818.45	286,305.88	142.76	36,492.44	74,870.02	185,992.20	—
SPRINGFIELD	149,642	631,013.76	60.35	67,175.14	17,529.78	173,706.12	308,008.10	459.22	14,769.87	69,082.85	—	222.33
CAMBRIDGE	118,075	297,472.30	—	2,849.43	6,246.75	20,744.60	101,566.23	2,031.46	40,477.92	41,969.18	51,586.73	—
FALL RIVER	117,414	147,086.45	—	50.24	56.00	12,816.25	57,338.92	—	19,477.24	53,415.29	3,882.51	—
N. W. BEDFORD	110,022	168,644.14	1,006.01	—	2,406.51	29,889.30	44,919.65	—	23,606.90	66,815.77	—	—
Lynn	100,909	273,888.90	1,367.91	285.21	475.90	26,130.40	115,951.79	8.32	53,350.14	76,319.03	—	—
SOMERVILLE	100,773	270,651.90	841.04	3,653.14	5.00	52,111.88	151,683.45	1,389.66	16,963.56	44,004.17	—	—
LOWELL	100,114	196,087.19	—	935.60	810.00	6,073.94	30,582.62	1,075.53	41,865.82	44,743.68	—	—
LAWRENCE	98,785	69,446.93	—	806.00	101.98	8,463.63	13,820.11	—	17,762.42	28,492.79	—	—
QUINCY	76,909	333,025.46	—	—	480.82	35,309.09	75,267.95	—	8,921.23	37,548.12	—	—
NEWTON	68,144	64,723.69	254.75	1,094.74	1,588.28	7,900.95	15,593.05	521.69	11,181.33	16,585.90	—	—
BROCKTON	62,407	94,469.99	147.60	6,637.26	870.65	20,226.08	31,948.27	561.03	3,496.23	24,094.98	—	17.89
MEDFORD	61,414	50,761.95	5.05	79.00	234.43	10,928.48	10,056.90	75.30	10,277.54	20,005.25	—	—
MALDEN	57,277	108,437.80	881.02	8,674.06	21,933.92	21,933.92	61,573.41	—	1,205.12	14,849.27	—	—
HOLYOKE	56,159	76,055.06	46.96	—	101.25	45,500.85	9,251.42	—	2,697.73	16,401.72	—	—
HAVERHILL	49,516	214,118.36	1,288.43	—	67.01	58,436.40	41,148.56	—	22,784.86	38,534.44	—	—
PITTSFIELD	47,516	142,523.85	206.55	—	30.00	59,111.33	120,524.31	1,109.52	17,102.14	21,411.69	—	—
EVERETT	47,228	219,288.99	—	—	982.10	34,774.71	93,160.28	1,242.00	19,991.73	33,988.90	—	6.15
SALEM	43,472	114,049.51	229.75	2,637.70	3,596.39	59,908.29	34,036.27	2,238.37	2,079.14	16,232.04	—	—
CHELSEA	42,673	178,234.51	—	791.98	1,436.83	27,223.81	68,490.04	734.37	22,615.37	7,896.93	—	—
CHICOPPE	41,952	127,533.13	90.00	1,527.51	435.00	30,475.50	49,546.11	1,240.33	20,380.32	15,313.98	—	—
FITCHBURG	41,700	227,367.94	85.40	967.90	89.50	51,779.18	41,145.28	36.66	20,380.32	20,703.92	—	4.00
WALTHAM	40,557	106,195.83	—	—	6.00	5,177.29	29,111.03	1,240.33	20,380.32	12,589.54	—	—
TAUNTON	37,431	58,179.84	1,206.16	1,316.23	643.50	17,186.24	27,833.56	540.00	10,217.51	12,051.66	—	—
REVERE	35,819	68,472.47	—	—	31.75	16,358.51	31,945.55	691.17	3,420.33	14,040.15	—	—
BEVELLY	25,871	69,624.71	—	3,137.25	2,438.57	5,084.18	10,037.05	264.00	1,733.17	11,660.80	—	—
NORTHAMPTON	24,525	32,914.10	135.18	1,491.15	142.88	2,835.21	9,796.89	920.00	1,398.77	13,897.86	—	—
MELROSE	24,256	28,991.61	—	10.00	25.00	3,955.87	2,963.69	—	3,598.35	11,123.50	—	—
GROUCESTER	24,164	43,676.41	—	2,082.75	—	9,345.79	20,454.36	—	2,236.18	14,534.40	—	—
NORTH ADAMS	22,085	48,703.48	50.00	—	—	4,101.35	5,835.80	—	2,348.92	8,865.54	—	—
PEABODY	22,082	91,220.45	2,084.75	7.01	1,071.41	13,778.47	20,222.39	—	3,407.32	14,070.51	—	—
LEAFMINSTER	21,894	55,026.11	2,469.00	—	—	11,793.93	22,808.04	—	6,761.16	8,731.33	—	—
ATTLEBORO	21,835	50,295.71	19.25	5.00	108.65	5,762.72	11,805.52	42,356.89	2,737.40	8,992.35	—	—
GARDNER	20,337	35,196.51	2,954.98	775.00	2.75	8,308.04	22,957.24	335.27	7,383.86	8,841.19	—	—
WOBURN	19,695	47,990.62	151.72	10.55	1,055.69	3,087.60	19,408.12	—	3,180.65	6,724.89	—	—
WESTFIELD	18,788	33,277.80	232.55	288.30	10,678.33	6,581.51	9,110.08	—	9,110.08	17,185.12	—	—
MALDENBOROUGH	15,781	33,555.04	—	—	2,937.24	4,241.42	22,326.32	—	4,417.59	8,435.43	—	—
NEWBURYPORT	14,815	42,907.77	164.77	365.00	—	—	—	—	—	—	—	—
39 Cities	2,975,790	\$7,542,235.02	\$18,230.01	\$149,672.28	\$76,738.95	\$1,085,074.40	\$2,872,359.53	\$22,792.22	\$1,038,046.39	\$1,438,083.34	\$833,152.57	\$8,085.33

* From individuals.

* Includes \$95 from individuals.

* Includes \$50 from individuals. * Includes \$765.90.

* Includes Child Welfare Division, \$7,069.06 and Administration \$765.90.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*6. *Soldiers' Benefits.*

CITIES.	Popu- lation of 1935	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON . . .	817,713	\$101,607.90	\$82,400.75	\$16,889.50	\$1,454.88	\$862.77
WORCESTER . . .	190,471	27,535.83	23,580.45	3,340.95	457.68	156.75
SPRINGFIELD . . .	149,642	16,002.14	14,279.00	1,098.50	200.00	424.64
CAMBRIDGE . . .	118,075	15,118.97	10,704.00	3,683.73	300.00	431.22
FALL RIVER . . .	117,414	22,537.25	18,163.25	3,185.00	—	1,189.00
NEW BEDFORD . . .	110,022	18,790.35	12,530.50	6,106.75	126.00	27.10
LYNN . . .	100,909	18,306.65	11,974.00	5,152.98	840.37	339.30
SOMERVILLE . . .	100,773	17,452.50	12,090.25	4,864.25	400.00	98.00
LOWELL . . .	100,114	11,659.50	10,488.00	574.00	26.50	571.00
LAWRENCE . . .	86,785	3,802.75	2,392.00	1,285.75	100.00	25.00
QUINCY . . .	76,909	4,748.05	4,019.00	665.00	—	64.05
NEWTON . . .	66,144	3,960.25	2,117.00	1,734.00	100.00	9.25
BROCKTON . . .	62,407	7,073.50	5,242.00	1,631.50	200.00	—
MEDFORD . . .	61,444	9,079.25	6,816.75	1,419.50	400.00	443.00
MALDEN . . .	57,277	5,464.50	5,009.00	355.50	100.00	—
HOLYOKE . . .	56,139	5,607.50	4,980.00	527.50	100.00	—
HAVERHILL . . .	49,516	5,702.00	4,125.00	1,477.00	100.00	—
PITTSFIELD . . .	47,516	5,627.75	2,835.00	507.00	281.56	2,004.19
EVERETT . . .	47,228	6,598.25	4,267.00	2,111.25	200.00	20.00
SALEM . . .	43,472	3,970.84	3,256.00	442.50	199.00	73.34
CHELSEA . . .	42,673	7,615.15	4,510.40	2,683.00	132.00	289.75
CHICOPEE . . .	41,952	3,893.35	2,013.00	1,575.00	—	305.35
SPRINGFIELD . . .	41,700	8,037.44	6,056.00	1,457.75	523.69	—
WALTHAM . . .	40,557	1,555.50	1,269.00	142.50	100.00	44.00
TAUNTON . . .	37,431	1,972.50	1,870.00	102.50	—	—
REVERE . . .	35,319	6,658.75	5,634.25	1,024.50	—	—
SEVERLY . . .	25,871	2,179.00	1,394.00	685.00	100.00	—
NORTHAMPTON . . .	24,525	601.00	427.00	—	—	174.00
MELROSE . . .	24,256	2,721.25	2,610.00	111.25	—	—
GLOUCESTER . . .	24,164	5,087.00	4,466.00	618.50	—	2.50
NORTH ADAMS . . .	22,085	547.70	366.00	173.75	—	7.95
PEABODY . . .	22,082	1,228.50	1,206.00	22.50	—	—
LEOMINSTER . . .	21,894	1,591.00	937.00	554.00	100.00	—
ATTLEBORO . . .	21,835	752.50	420.00	332.50	—	—
HARDNER . . .	20,397	609.58	490.00	30.00	65.00	24.58
VOBURN . . .	19,695	3,414.25	1,729.00	1,685.25	—	—
WESTFIELD . . .	18,788	1,710.98	830.00	178.00	100.00	602.98
MARLBOROUGH . . .	15,781	3,965.17	3,314.50	578.00	72.67	—
NEWBURYPORT . . .	14,815	2,964.00	2,616.00	248.00	100.00	—
39 Cities	2,975,790	\$367,750.35	\$283,427.10	\$69,254.18	\$6,879.35	\$8,189.72

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

7. Schools.

CITIES.	Popu- lation of 1935	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON . . .	817,713	\$294,505.92	\$88,060.52	\$161,249.16	\$3,362.89	\$41,833.35
WORCESTER . . .	190,471	161,875.71	6,108.67	139,964.36	13,059.08	2,743.60
SPRINGFIELD . . .	149,642	236,091.11	4,849.31	126,554.70	167.95	104,519.15
CAMBRIDGE . . .	118,075	53,343.38	14,929.83	2,310.11	679.48	35,423.96
FALL RIVER . . .	117,414	20,186.45	766.60	18,519.75	27.04	873.06
NEW BEDFORD . . .	110,022	40,901.03	3,009.41	36,787.02	159.75	944.85
LYNN . . .	100,909	47,515.22	10,191.17	13,275.09	1,311.81	22,737.15
SOMERVILLE . . .	100,773	15,604.29	6,156.10	8,629.37	—	818.82
LOWELL . . .	100,114	83,781.96	6,369.30	77,412.66	—	—
LAWRENCE . . .	86,785	3,248.00	870.45	1,797.84	576.48	3.23
QUINCY . . .	76,909	19,764.48	2,699.27	14,338.04	400.62	2,326.55
NEWTON . . .	66,144	121,720.63	3,092.99	21,074.88	414.04	97,138.72
BROCKTON . . .	62,407	7,023.35	3,053.92	3,573.45	—	395.98
MEDFORD . . .	61,444	32,453.08	3,694.86	7,580.30	316.36	20,861.56
MALDEN . . .	57,277	5,532.53	3,261.13	109.90	677.85	1,483.65
HOLYOKE . . .	56,139	6,440.21	375.35	4,063.20	93.84	1,907.82
HAVERHILL . . .	49,516	7,834.47	—	6,442.43	937.01	455.03
PITTSFIELD . . .	47,516	6,197.05	—	4,523.51	192.20	1,481.34
EVERETT . . .	47,228	5,430.41	1,696.21	2,582.18	890.51	261.51
SALEM . . .	43,472	1,967.68	422.65	546.47	331.62	666.94
CHELSEA . . .	42,673	2,618.48	432.70	165.04	848.63	1,172.11
CHICOPEE . . .	41,952	2,290.41	953.32	242.22	269.61	825.26
FITCHBURG . . .	41,700	26,547.13	692.15	11,550.64	72.75	14,231.59
WALTHAM . . .	40,557	7,597.46	999.44	3,123.47	138.49	3,336.06
TAUNTON . . .	37,431	34,026.93	2,761.42	31,066.80	9.02	189.60
REVERE . . .	35,319	2,423.65	1,398.53	697.37	—	327.75
BEVERLY . . .	25,871	12,300.93	1,046.27	9,162.53	200.60	1,891.55
NORTHAMPTON . . .	24,525	31,466.09	3,014.41	19,702.96	356.60	8,392.12
MELROSE . . .	24,256	3,055.92	1,435.60	1,510.43	17.35	92.52
GLOUCESTER . . .	24,164	586.20	—	345.00	213.08	28.17
NORTH ADAMS . . .	22,085	12,041.69	—	11,704.71	88.57	248.47
PEABODY . . .	22,082	999.86	869.04	62.40	5.26	63.11
LEOMINSTER . . .	21,894	4,674.74	2,133.91	2,303.41	34.81	202.66
ATTLEBORO . . .	21,835	1,747.68	737.72	227.10	398.90	383.96
GARDNER . . .	20,397	10,876.29	519.46	9,726.96	146.52	483.37
WOBURN . . .	19,695	9,454.99	7,043.70	1,999.02	20.77	391.50
WESTFIELD . . .	18,788	32,258.12	497.28	16,534.63	.60	15,225.66
MARLBOROUGH . . .	15,781	11,379.72	10,874.28	32.00	89.95	383.47
NEWBURYPORT . . .	14,815	1,636.72	—	1,500.05	—	136.67
39 Cities	2,975,790	\$1,379,399.97	\$195,016.97	\$772,991.16	\$26,510.04	\$384,881.88

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

8. Libraries.

CITIES.	Population of 1935	A	B	C
		TOTAL RECEIPTS	Fines, Rentals and Sales	Miscella- neous
BOSTON	817,713	\$23,412.50	\$22,864.09	\$548.41
VORCESTER	190,471	3,240.87	3,206.32	34.55
SPRINGFIELD	149,642	—	—	—
CAMBRIDGE	118,075	1,126.10	1,126.10	—
FALL RIVER	117,414	1,802.93	1,802.93	—
NEW BEDFORD	110,022	842.40	842.40	—
LYNN	100,909	1,973.48	1,973.48	—
SOMERVILLE	100,773	2,037.38	2,037.38	—
LOWELL	100,114	1,179.46	1,179.46	—
LAWRENCE	86,785	802.25	802.25	—
QUINCY	76,909	2,998.90	2,858.44	140.46
NEWTON	66,144	9,776.64	9,172.59	604.05
BROCKTON	62,407	2,120.03	2,117.75	2.28
MEDFORD	61,444	2,031.91	2,027.15	4.76
MALDEN	57,277	2,322.39	2,322.39	—
HOLYOKE	56,139	—	—	—
HAVERHILL	49,516	1,421.74	1,417.74	4.00
PITTSFIELD	47,516	—	—	—
EVERETT	47,228	1,212.89	1,182.35	30.54
SALEM	43,472	845.67	805.92	39.75
CHELSEA	42,673	520.99	516.14	4.85
CHICOPEE	41,952	572.13	565.15	6.98
PITCHBURG	41,700	623.22	623.22	—
WALTHAM	40,557	1,210.52	1,210.17	.35
TAUNTON	37,431	492.80	444.40	48.40
REVERE	35,319	227.05	227.05	—
BEVERLY	25,871	282.01	282.01	—
NORTHAMPTON	24,525	777.04	777.04	—
MELROSE	24,256	727.26	727.26	—
HOUCESTER	24,164	—	—	—
NORTH ADAMS	22,085	570.20	548.76	21.44
PEABODY	22,082	—	—	—
LEOMINSTER	21,894	938.08	938.08	—
ATTLEBORO	21,835	810.41	802.65	7.76
GARDNER	20,397	—	—	—
VORURN	19,695	228.83	228.83	—
WESTFIELD	18,788	—	—	—
MARLBOROUGH	15,781	205.32	205.32	—
NEWBURYPORT	14,815	822.45	622.45	200.00
39 Cities	2,975,790	\$68,155.85	\$66,457.27	\$1,698.58

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

9. Recreation.

CITIES.	Popu- lation of 1935	A TOTAL RECEIPTS	B Parks and Gardens	C Play- grounds and Gym- nasia	D Bathhouses and Beaches	E Celebra- tions and Entertain- ments
BOSTON . . .	817,713	\$90,549.93	\$31,134.85	\$21,952.40	\$37,404.74	\$57.94
WORCESTER . . .	190,471	11,294.91	485.50	10,809.41	—	—
SPRINGFIELD . . .	149,642	45,979.99	3,753.51	41,578.48	648.00	—
CAMBRIDGE . . .	118,075	7,279.18	—	6,239.71	1,024.47	15.00
FALL RIVER . . .	117,414	—	—	—	—	—
NEW BEDFORD . . .	110,022	2,104.20	557.50	—	1,546.70	—
LYNN . . .	100,909	22,502.06	456.40	22,045.66	—	—
SOMERVILLE . . .	100,773	568.10	—	—	568.10	—
LOWELL . . .	100,114	4,177.00	4,177.00	—	—	—
LAWRENCE . . .	86,785	120.00	120.00	—	—	—
QUINCY . . .	76,909	70.00	—	70.00	—	—
NEWTON . . .	68,144	2,672.98	202.30	1,101.63	1,369.05	—
BROCKTON . . .	62,407	2,075.55	—	3.70	2,071.85	—
MEDFORD . . .	61,444	—	—	—	—	—
MALDEN . . .	57,277	—	—	—	—	—
HOLYOKE . . .	56,139	1.00	1.00	—	—	—
HAVERHILL . . .	49,516	37.30	37.30	—	—	—
PITTSFIELD . . .	47,516	311.50	200.00	—	111.50	—
EVERETT . . .	47,228	16,104.97	—	16,104.97	—	—
SALEM . . .	43,472	16,484.28	1,864.60	12,604.60	2,015.08	—
CHELSEA . . .	42,673	10.78	10.78	—	—	—
CHICOPEE . . .	41,952	—	—	—	—	—
FITCHBURG . . .	41,700	—	—	—	—	—
WALTHAM . . .	40,557	50.00	25.00	25.00	—	—
TAUNTON . . .	37,431	186.60	—	186.60	—	—
REVERE . . .	35,319	—	—	—	—	—
BEVERLY . . .	25,871	326.82	—	—	326.82	—
NORTHAMPTON . . .	24,525	—	—	—	—	—
MELROSE . . .	24,256	98.40	—	—	98.40	—
GLOUCESTER . . .	24,164	2,626.90	991.80	1,324.60	310.50	—
NORTH ADAMS . . .	22,085	—	—	—	—	—
PEABODY . . .	22,082	—	—	—	—	—
LEOMINSTER . . .	21,894	600.00	—	600.00	—	—
ATTLEBORO . . .	21,835	10.00	—	10.00	—	—
GARDNER . . .	20,397	3,225.55	—	—	3,225.55	—
WOBURN . . .	19,695	—	—	—	—	—
WESTFIELD . . .	18,788	—	—	—	—	—
MARLBOROUGH . . .	15,781	—	—	—	—	—
NEWBURYPORT . . .	14,815	—	—	—	—	—
39 Cities	2,975,790	\$229,468.00	\$44,017.54	\$134,656.76	\$50,720.76	\$72.94

TABLE V. — Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A TOTAL RECEIPTS	B On Deposits	C On Taxes	D On Special Assessments	E. ON TRUST AND INVESTMENT FUNDS					F Miscella- neous	
					PUBLIC TRUST FUNDS						
					Charity	School	Library	Cemetery (for General Care)	Other		Investment Funds
Boston . . .	\$1,525,566.05	\$29.72	\$689,991.15	\$85,263.40	\$45,643.27	\$29,681.08	\$26,306.01	\$590.89	\$585,980.63	\$59,640.55	\$2,439.35
Worcester . .	271,440.78	3,034.56	202,212.25	27,914.61	13,808.74	1,586.75	4,794.38	—	14,008.75	1,843.46	2,237.28
Springfield .	161,752.63	4,806.21	141,616.37	11,961.49	1,622.57	—	—	—	—	—	1,745.99
Cambridge . .	97,903.90	—	94,464.58	3.72	457.70	—	—	—	1,285.00	—	—
Fall River . .	79,755.46	1,134.66	72,057.17	722.64	—	14.05	1,678.85	—	—	—	2,142.70
New Bedford .	73,516.63	—	\$3,920.89	68.53	—	1,908.69	2,422.24	—	—	3,295.74	1,332.18
Lynn	89,793.01	—	83,975.66	88.53	145.75	2,723.80	1,521.38	—	842.52	—	929.89
Somerville . .	61,669.13	1.79	77,004.84	809.23	71.29	281.53	3,670.74	—	100.24	569.29	1,600.02
Lowell	61,031.72	1,089.37	53,615.01	720.01	949.77	6.05	4,582.72	30.27	—	—	37.92
Lawrence . .	43,059.35	—	42,842.21	—	—	151.69	—	—	36.15	—	29.30
Quincy	108,758.49	—	74,553.45	17,393.17	572.41	14,114.99	878.80	105.91	—	—	1,139.76
Newton . . .	128,581.72	—	58,952.44	31,781.74	813.19	22.25	2,063.92	—	30,388.83	4,209.19	—
Dorchester . .	58,273.18	—	48,770.11	3,586.46	4,082.22	—	1,454.30	—	382.09	—	—
Medford . . .	75,558.64	—	62,120.97	9,142.35	2,033.13	875.00	—	—	1,238.67	—	—
Malden . . .	70,745.90	—	42,810.26	3,834.95	41.35	—	23,210.22	—	69.66	632.00	147.46
Holyoke . . .	102,579.18	2,237.71	66,348.03	325.05	1,462.59	—	—	—	72.25	31,710.00	423.55
Haverhill . .	58,993.29	—	43,253.32	570.17	4,297.14	145.84	7,382.43	37.21	253.77	3,023.41	—
Pittsfield . .	59,159.49	28.15	53,562.31	4,714.08	—	—	—	—	—	—	—
Everett . . .	42,436.30	—	31,950.07	1,586.27	—	4,297.12	4,256.58	—	—	—	—
Salem	45,472.96	29.95	30,685.34	14.84	6,973.63	272.00	1,958.08	1,684.00	3,306.09	—	—
Chelsea . . .	50,474.50	—	49,764.68	—	105.00	—	204.82	257.98	400.00	—	—
Chicopee . . .	32,238.25	—	30,562.27	1,047.55	608.50	—	809.50	—	—	—	—
Fitchburg . .	45,977.31	—	25,797.87	6,053.47	13,529.27	232.83	1,807.71	—	2,117.52	3,737.09	—
Waltham . . .	47,456.37	—	35,714.51	321.31	1,000.35	—	774.65	176.30	—	—	—
Taunton . . .	30,145.44	—	27,613.22	1,066.05	—	—	1,789.57	—	—	—	—
Revere	25,430.62	—	24,006.78	1,066.05	—	—	97.33	—	14.82	—	—
Beverly . . .	25,710.18	—	17,010.50	3,665.99	246.95	179.10	4,537.47	—	155.21	—	421.34
Northampton .	38,928.18	72.41	17,221.36	—	1,796.92	214.33	18,687.34	532.83	468.57	—	245.64
Melrose . . .	2,429.02	315.02	30,678.99	21.68	2,294.93	480.00	—	—	1,152.41	—	70.17
GloUCESTER . .	23,907.84	685.17	13,028.19	53.05	3,413.08	108.38	—	—	—	—	—
North Adams .	19,659.41	—	15,689.19	124.03	641.25	90.00	154.38	36.12	3,137.25	77.27	324.73
PeABODY . . .	16,739.95	1,473.66	13,947.38	2.37	18,706.40	—	5,934.86	7.81	—	2,290.00	317.52
Leominster . .	41,423.28	667.77	9,475.43	601.60	—	—	—	—	—	305.35	609.97
Attleboro . .	11,868.83	686.69	9,845.16	1,296.51	—	—	4,897.36	43.65	—	94.00	32.66
Gardner . . .	31,537.78	—	24,858.57	127.36	—	457.18	—	—	49.14	—	965.67
Woburn . . .	15,904.07	—	15,303.47	127.36	337.41	—	728.75	—	—	—	374.96
Westfield . .	18,016.48	—	16,116.46	481.69	487.29	587.28	4,167.85	—	3,639.68	1,049.31	—
MALBOROUGH .	23,230.76	—	13,299.35	—	—	—	—	—	—	—	—
NEWBURYPORT .	—	—	—	—	—	—	—	—	—	—	—
39 Cities . .	\$3,793,158.83	\$17,740.12	\$2,434,453.31	\$228,273.97	\$126,176.77	\$58,973.10	\$142,236.26	\$3,552.11	\$649,099.25	\$112,964.23	\$19,689.71

TABLE VI. Summary of Revenue Receipts.

CITIES.	A TOTAL Receipts	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON ..	\$72,986,424.38	\$54,458,564.32	\$1,880,978.99	\$113,193.59	\$1,816,426.92	\$2,437.47	\$385,274.09	\$523,555.37	\$2,939,073.28	\$7,955,060.07	\$76,490.01	\$2,835,360.27
Worcester ..	13,539,260.08	10,401,204.40	237,344.90	12,007.57	337,576.32	-	189,634.49	194,213.97	1,037,804.27	798,794.28	57,247.81	233,238.67
Springfield ..	12,852,897.06	9,084,611.83	100,442.80	18,502.78	1,046,671.05	-	56,163.15	190,608.36	1,155,655.33	961,459.73	161,752.63	161,752.63
Cambridge ..	8,432,865.38	6,934,847.94	139,939.79	3,938.81	1,026,618.79	49.95	6,087.00	22,993.15	396,726.91	476,979.98	46,802.24	221,911.02
Fall River ..	5,805,902.81	4,748,680.90	117,645.49	8,352.29	86,235.39	-	-	88,418.94	236,103.11	372,815.21	26,514.39	124,136.89
New Bedford ..	5,681,392.14	4,573,794.70	107,419.45	6,372.29	111,887.99	-	3,549.11	80,462.67	233,910.82	368,187.11	39,118.36	106,688.98
Lynn ..	6,125,693.17	4,787,643.72	93,166.71	6,715.68	108,832.84	-	20,014.24	91,000.30	143,296.08	447,381.43	59,050.53	97,591.64
Somerville ..	5,920,985.39	4,240,009.73	98,022.99	7,246.73	487,740.30	-	8,011.52	94,019.62	344,855.31	514,788.38	-	81,669.13
Lowell ..	5,157,482.08	3,891,699.75	131,607.42	14,069.90	56,004.93	5,530.00	4,019.87	64,750.81	269,103.07	326,000.40	25,529.12	61,031.72
Lawrence ..	4,359,051.06	3,181,699.73	65,138.25	1,881.73	93,559.86	-	68,340.36	99,363.08	417,346.91	381,757.66	13,662.07	43,875.63
Quincy ..	5,047,584.45	3,785,308.06	41,993.78	1,786.09	111,548.79	312.59	115,925.02	156,235.67	220,808.91	339,732.85	29,329.45	106,758.49
Newton ..	5,417,584.65	4,211,680.97	27,603.53	1,689.08	53,503.37	-	13,594.73	80,643.16	285,903.76	258,311.97	60.22	166,889.76
Brockton ..	3,275,614.52	2,884,578.13	27,603.53	1,794.03	54,520.64	-	36,882.56	63,295.82	123,572.12	218,595.06	41,091.86	76,686.97
Medford ..	3,415,548.79	2,771,506.20	56,630.32	1,997.08	42,745.54	-	5,616.39	53,599.40	150,040.02	192,398.11	23,401.07	80,591.04
Malden ..	3,140,070.36	2,486,051.39	69,007.20	5,190.65	62,498.69	-	4,692.08	46,554.91	111,780.30	1,282,258.83	-	102,579.18
Holyoke ..	4,693,859.77	3,009,297.33	50,712.77	1,928.28	42,585.26	-	3,049.22	56,814.11	123,481.34	173,431.03	83.00	60,276.39
Haverhill ..	1,908,616.96	1,008,616.96	65,947.97	4,619.65	63,884.82	-	51,951.45	59,137.28	172,091.51	162,538.88	59.15	59,159.49
Pittsfield ..	3,053,487.33	2,414,106.88	27,807.31	2,473.92	149,901.48	1,404.45	6,949.39	39,844.02	269,119.42	192,500.21	22,584.45	45,393.38
Everett ..	2,520,106.12	1,941,633.02	59,323.16	1,775.93	58,907.62	-	3,540.35	47,516.00	170,126.46	183,613.59	17,197.08	45,472.96
Salem ..	1,907,527.27	1,007,527.27	60,769.53	1,401.81	49,666.20	-	7,734.82	26,489.72	198,580.61	174,224.23	-	65,872.00
Chelsea ..	2,685,245.98	1,789,351.65	18,015.79	4,034.50	58,415.57	-	26.00	28,107.44	146,797.26	603,526.47	4,733.05	32,238.25
Chicopee ..	2,345,059.28	1,744,185.48	37,445.62	1,823.80	53,493.93	-	4,723.45	39,193.34	282,768.61	119,946.46	15,501.28	45,977.31
Fitchburg ..	2,350,766.62	1,856,098.22	41,552.50	1,392,648.22	56,347.56	-	20,594.82	41,253.57	135,774.35	126,201.72	14,062.29	47,456.37
Waltham ..	1,874,507.82	1,392,648.22	36,715.28	472.65	27,447.88	-	2,877.84	43,742.86	125,145.12	700,680.15	11,777.21	39,198.61
Taunton ..	1,854,517.17	1,549,775.46	36,603.75	472.65	32,931.15	-	3,543.70	14,697.78	91,846.19	98,701.77	-	25,430.62
Revere ..	1,773,819.18	1,461,225.99	5,979.98	732.20	37,304.02	331.29	19,989.61	34,605.85	74,670.60	78,684.49	14,886.37	38,970.18
Beverly ..	1,153,921.74	852,500.95	20,557.25	1,944.83	49,301.19	-	1,299.23	30,109.62	73,964.47	78,022.54	7,266.56	38,928.50
Northampton ..	1,271,910.00	1,271,910.00	23,312.00	749.64	20,120.33	-	43,429.92	41,210.98	47,631.21	107,335.40	15,890.18	44,439.07
Melrose ..	1,603,200.76	1,254,750.43	23,312.00	749.64	20,120.33	-	16,738.36	23,830.13	65,258.92	173,830.58	698.63	23,007.84
Gloucester ..	1,111,274.56	872,009.24	22,583.08	2,390.80	27,347.58	-	810.00	22,093.94	66,116.02	74,585.36	8,107.66	14,330.38
North Adams ..	1,540,357.05	1,011,591.55	19,519.00	1,058.70	9,434.60	-	736.09	22,434.82	126,915.93	513,040.08	9,082.68	19,639.41
Peabody ..	1,201,484.79	819,605.60	19,432.22	1,323.90	28,130.71	-	5,069.76	23,678.54	73,787.69	107,061.56	9,060.45	16,739.95
Leominster ..	1,104,880.19	911,591.55	20,284.52	789.42	23,275.61	-	2,257.12	25,669.48	60,100.41	110,611.29	-	46,679.75
Attleboro ..	898,428.98	622,593.80	13,797.00	909.50	11,075.96	-	8,118.33	19,054.08	60,100.41	70,096.00	4,793.07	18,803.83
Gardner ..	1,155,552.13	879,932.72	12,588.65	108.50	31,667.27	-	2,058.79	22,438.47	74,500.10	72,456.87	9,246.78	31,537.78
Woburn ..	1,430,521.69	1,010,321.30	24,127.04	2,457.42	38,017.35	-	1,981.97	16,976.46	43,817.32	43,817.32	9.83	15,904.07
Westfield ..	763,819.60	556,246.55	26,123.09	432.71	19,046.62	-	1,981.97	12,951.81	71,448.86	53,621.91	1,839.82	18,016.48
Marlborough ..	507,583.59	507,583.59	4,905.83	948.66	40,335.01	12.10	8.53	12,951.81	56,911.84	74,212.47	128.50	23,230.76
Newburyport ..	721,338.10	507,583.59	4,905.83	948.66	40,335.01	12.10	8.53	12,951.81	56,911.84	74,212.47	128.50	23,230.76
39 Cities ..	\$208,146,756.45	\$157,271,925.44	\$4,027,914.53	\$244,956.20	\$5,623,310.42	\$10,157.31	\$1,223,871.53	\$2,691,349.66	\$11,344,778.43	\$19,662,566.51	\$619,771.51	\$5,426,154.91

1 Includes \$68.12 from administration of trust funds.

2 Includes \$20.29 from administration of trust funds.

3 Includes \$11 from administration of trust funds.

DIVISION C

PAYMENTS FOR MAINTENANCE AND INTEREST

TABLE VII. — Maintenance of Departments.
1. General Government.

Cities.	Population of 1935	A Total Ex- PENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON	817,713	\$1,861,189.96	\$78,678.34	\$75,674.80	\$739,692.55	\$771,415.47	\$195,738.80
WORCESTER	190,471	505,600.66	10,774.56	26,551.31	191,449.23	183,691.87	93,163.39
SPRINGFIELD	143,642	404,358.67	3,194.68	10,920.12	175,826.30	118,804.18	45,280.52
CAMBRIDGE	118,075	283,061.97	16,933.48	22,381.58	96,176.77	102,289.62	27,431.70
FALL RIVER	117,414	187,647.71	2,177.44	3,239.70	87,373.95	67,374.92	21,437.85
NEW BEDFORD	110,022	213,771.65	7,543.52	13,047.00	74,287.09	77,861.33	28,098.10
LYNN	100,909	181,162.42	5,995.83	10,320.16	75,097.99	68,300.59	25,882.12
SOMERVILLE	100,773	235,495.35	15,823.70	27,252.26	95,115.85	67,205.44	23,008.40
LOWELL	100,114	200,934.30	7,255.36	15,428.74	73,105.29	79,262.79	14,549.40
LAWRENCE	86,785	158,893.41	7,283.57	19,584.98	63,628.43	59,130.60	29,686.97
QUINCY	76,909	180,450.65	148.75	9,608.01	84,490.20	49,420.90	29,087.44
NEWTON	66,144	182,688.57	1,312.64	7,987.79	65,732.62	79,731.97	22,000.01
BROCKTON	62,407	145,279.37	7,984.20	9,172.66	61,118.23	54,481.15	19,290.20
MEDFORD	61,444	132,377.32	3,192.85	6,268.80	47,424.30	48,525.96	3,338.61
MALDEN	57,277	132,846.72	1,006.88	7,300.40	48,474.81	67,444.81	21,381.84
HOLYOKE	56,139	131,935.38	-	10,717.86	54,861.65	67,444.81	17,964.37
HAVERHILL	49,516	91,283.35	3,499.95	3,391.90	44,556.70	38,227.99	7,531.13
PITTSFIELD	47,516	97,207.67	10,380.15	8,840.10	54,494.58	37,077.27	4,206.99
EVERETT	47,228	114,909.09	7,445.71	7,019.49	54,055.24	39,694.02	6,395.67
SALEM	43,472	101,610.13	9,039.23	6,317.32	35,243.47	28,315.95	20,936.35
CHELSEA	42,673	93,872.32	704.61	4,260.11	44,525.05	24,533.45	18,188.61
CHICOPEE	41,952	92,301.83	5,370.47	5,035.50	36,215.35	38,510.21	8,964.33
FITCHBURG	41,700	94,095.86	4,899.01	7,065.57	37,804.21	41,737.68	13,984.53
WALTHAM	40,557	81,384.31	5,091.81	7,055.12	37,047.98	26,424.29	5,805.11
TAUNTON	37,431	89,711.13	4,494.34	8,643.38	45,529.36	25,032.73	5,151.32
REVERE	35,319	76,555.59	3,267.70	4,703.13	32,337.43	26,894.80	9,332.53
BEVERLY	25,871	48,332.31	100.00	3,200.68	20,804.13	17,016.41	7,211.09
NORTHAMPTON	24,525	48,332.31	1,974.24	4,718.53	27,631.31	38,680.96	7,615.51
MELROSE	24,256	80,640.56	-	8,701.38	37,196.47	24,569.75	10,611.85
GROUETTER	24,164	81,079.45	131.10	1,270.00	23,555.12	22,716.56	4,983.57
NORTH ADAMS	22,085	52,646.35	4,491.88	1,570.00	29,468.08	13,320.84	12,081.46
PEABODY	22,082	63,674.21	2,548.70	3,511.35	20,593.97	13,259.20	12,659.20
LEOMINSTER	21,894	40,125.67	4,346.14	2,287.05	20,593.97	22,477.60	8,840.84
ATLANTIC	21,835	62,795.95	4,253.20	3,642.66	17,592.84	27,899.17	3,096.91
GARDNER	20,397	37,919.46	2,327.95	2,928.10	15,782.88	11,159.10	6,184.20
WOBURN	19,095	51,872.14	1,345.70	3,787.96	25,781.98	19,257.26	3,681.55
WESTFIELD	18,788	41,434.65	1,825.85	3,674.00	17,723.45	10,811.97	6,684.08
WILMINGTON	15,781	41,547.28	3,651.78	2,674.90	17,723.45	10,811.97	6,684.08
MARLBOROUGH	15,781	41,547.28	482.14	1,306.94	17,423.04	7,469.54	6,008.46
NEWBURYPORT	14,815	32,690.12	-	-	-	-	-
39 Cities	2,975,790	\$6,812,813.82	\$246,631.32	\$387,930.03	\$2,765,629.60	\$2,496,409.86	\$916,163.01

TABLE VII. — *Maintenance of Departments — Continued.*
I D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					Licence Commissioners	Other Finance Offices and Accounts
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors			
BOSTON	\$739,692.55	\$79,265.60	\$80,198.49	\$217,690.88	\$271,442.43	\$37,789.82		\$53,305.33
WORCESTER	191,449.23	27,550.71	197,556.10	—	52,001.96	7,798.46		6,542.00
SPRINGFIELD	175,826.30	28,742.56	26,482.09	50,661.64	66,515.53	1,738.25		1,686.23
CAMBRIDGE	96,176.77	14,820.24	141,993.04	—	29,656.39	5,386.10		4,321.00
FALL RIVER	87,373.95	8,470.67	20,994.45	15,314.61	19,052.23	—		23,541.99
NEW BEDFORD	74,287.09	15,059.69	13,412.22	—	17,599.27	3,477.67		6,738.24
LYNN	72,097.99	9,327.61	13,406.57	24,049.23	24,631.14	1,445.48		2,237.93
SOMERVILLE	93,115.85	12,688.51	150,898.57	—	25,193.26	3,058.61		3,058.61
LOWELL	73,103.29	12,953.68	125,552.16	—	19,749.63	5,807.72		9,042.10
LAWRENCE	63,628.33	10,883.00	9,494.81	20,690.71	14,871.96	3,012.86		4,675.09
QUINCY	63,430.20	13,348.75	13,872.21	25,909.89	27,886.73	334.85		3,137.77
NEWTON	65,752.62	16,111.22	124,324.68	—	21,490.15	1,187.74		2,618.83
BROCKTON	61,118.23	7,897.72	8,549.31	22,495.76	20,633.12	2,028.26		1,514.06
MEDFORD	47,424.30	7,321.08	5,375.00	18,389.62	14,356.06	136.44		1,846.10
MALDEN	48,474.81	6,382.67	13,996.42	17,887.33	18,698.23	1,725.25		1,672.20
HOLYOKE	54,861.65	8,432.32	9,076.84	—	17,071.67	1,443.49		1,900.00
HAVERHILL	43,659.72	10,915.35	14,390.52	—	15,180.51	1,685.79		1,478.45
PITTSFIELD	44,556.70	6,730.78	6,302.35	12,697.96	16,740.11	1,480.50		1,428.00
EVERETT	54,404.58	10,016.74	11,015.49	15,513.87	17,780.38	1,355.10		725.00
SALEM	41,055.24	4,390.05	5,925.32	10,513.43	17,090.01	1,762.61		1,373.82
CHELSEA	35,243.47	4,196.16	16,115.88	—	12,181.44	1,599.77		1,150.22
CHICPEE	44,525.05	6,436.65	5,801.39	18,194.89	12,887.97	2,153.78		1,867.15
FITCHBURG	36,215.35	5,525.09	14,906.86	—	11,943.87	281.32		1,783.83
WALTHAM	37,804.21	6,328.30	18,025.72	—	11,845.79	799.75		1,225.00
TAUNTON	37,047.98	7,487.20	14,584.67	—	12,395.01	1,452.94		2,307.47
REVERLY	45,529.36	3,807.02	5,518.39	16,743.36	12,790.18	500.00		940.00
NORTHAMPTON	32,337.43	4,034.60	5,675.32	8,478.36	12,709.15	326.45		437.74
MELROSE	20,804.13	4,336.76	2,905.78	6,701.16	6,096.24	398.25		339.25
GROUOSTER	27,651.31	4,941.36	5,755.83	7,547.97	8,932.18	75.72		1,635.00
NORTH ADAMS	37,196.47	6,738.60	6,268.12	9,016.81	12,092.87	1,445.07		1,500.44
PEABODY	23,555.12	3,782.38	19,356.69	—	8,539.46	376.15		1,500.44
LEOMINSTER	29,468.08	4,198.95	3,297.00	10,677.63	10,051.67	424.83		818.00
ATLEBORO	20,514.97	4,952.29	3,394.41	4,410.23	6,473.14	574.90		710.00
GARDNER	22,457.60	2,944.10	4,236.00	6,335.45	7,452.01	847.87		642.17
WOBURN	17,592.84	4,663.32	2,121.28	4,767.86	5,162.16	878.22		—
WESTFIELD	25,778.98	7,824.49	4,031.35	6,896.46	6,771.78	254.90		—
MAHAROUGH	19,227.26	2,406.58	19,743.32	—	6,661.31	191.05		225.00
NEWBURYPORT	2,207.50	2,207.50	19,054.26	—	5,320.57	580.90		562.22
	17,423.05	5,053.88	15,782.10	—	5,285.90	999.33		301.83
39 Cities	\$2,765,629.60	\$401,224.31	\$666,591.01	\$551,585.11	\$901,152.47	\$96,951.28		\$148,125.42

¹ Treasurer and collector.

TABLE VII. — Maintenance of Departments — Continued.
1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Superintendent of Buildings	Election and Registration	Miscellaneous
BOSTON	\$771,415.47	\$186,392.82	\$35,848.61	—	\$68,175.44	—	\$19,814.15	\$352,963.35	\$108,221.10
WORCESTER	183,691.87	15,981.64	19,226.88	\$5,464.96	—	—	18,725.69	63,593.99	6,030.44
SPRINGFIELD	118,804.18	26,542.59	21,806.36	2,500.00	6,150.69	\$54,668.27	21,041.51	27,082.17	12,800.86
CAMBRIDGE	102,289.62	13,436.91	18,713.77	3,297.29	—	—	9,862.18	35,864.65	10,801.89
FALL RIVER	67,374.92	11,262.61	9,066.11	79.78	5,500.00	—	1,077.77	20,766.30	10,312.58
NEW BEDFORD	77,861.33	8,048.51	18,978.15	351.15	—	—	6,511.23	16,894.32	602.98
LYNN	68,300.59	14,837.26	18,108.36	—	—	—	16,562.13	17,864.53	2,215.17
SOMERVILLE	69,205.44	6,091.72	13,232.50	5,036.94	—	—	8,713.14	17,864.53	2,582.23
LOWELL	79,262.79	12,662.47	8,807.98	1,968.24	—	—	10,117.72	8,061.88	8,803.83
LAWRENCE	59,130.60	4,049.05	6,881.71	1,898.00	—	—	6,970.49	5,696.57	3,384.17
QUINCY	49,420.90	3,982.00	7,215.51	800.00	7,439.71	—	3,384.17	28,820.75	370.40
NEWTON	73,731.97	9,549.87	12,214.11	—	—	—	—	17,347.69	4,331.37
BROCKTON	79,731.15	9,492.02	7,613.93	—	—	—	9,257.67	11,662.53	4,331.37
MEDFORD	54,481.15	9,492.02	8,010.00	2,430.00	—	—	5,278.89	12,381.06	1,271.08
MALDEN	48,625.96	7,908.11	8,010.00	2,369.73	—	—	18,444.17	10,969.08	5,160.87
HOLYOKE	32,570.65	3,497.24	5,402.14	2,583.34	12,393.84	—	12,012.48	8,989.06	300.00
HAVERHILL	67,444.81	14,689.76	6,877.82	2,583.34	—	—	4,357.29	17,146.98	200.00
PITTSFIELD	28,941.98	2,175.69	6,811.52	1,336.38	—	—	9,167.72	9,412.96	904.29
EVERETT	38,227.97	2,495.44	7,269.77	—	11,449.78	—	2,998.18	7,793.02	294.43
SALEM	37,077.27	2,505.83	7,632.75	—	1,444.47	—	1,645.21	8,227.55	786.16
CHICPEA	39,694.02	4,057.04	7,671.41	2,438.83	—	—	2,530.71	8,634.74	5,184.10
CHICPEA	28,315.95	3,127.45	7,115.08	2,014.51	—	—	5,453.65	6,947.07	1,350.00
FITCHBURG	24,533.45	1,693.28	4,538.92	1,803.46	—	—	8,016.99	8,481.50	—
WALTHAM	38,510.21	6,121.51	5,156.98	1,752.50	8,254.93	—	4,285.51	7,053.53	425.74
TAUNTON	41,737.68	6,448.09	6,951.06	1,803.46	—	—	5,777.53	10,341.59	7,154.48
REVERE	26,424.29	1,437.00	7,064.86	550.00	—	—	3,176.55	6,501.59	100.00
BEVERLY	25,932.73	4,489.59	3,601.18	1,504.48	—	—	7,372.51	7,327.12	47.50
NORTHAMPTON	26,894.80	3,107.83	5,979.65	1,735.00	3,867.96	—	4,297.70	3,819.59	—
MELROSE	17,016.41	1,428.82	5,957.58	1,112.58	4,400.00	—	4,697.84	6,194.43	106.70
GLOUCESTER	38,680.96	2,208.50	6,554.56	1,735.00	14,143.36	—	4,342.17	7,604.39	867.28
NORTH ADAMS	24,569.75	3,789.12	6,065.22	1,901.57	—	—	4,457.76	5,490.55	21.04
PEABODY	22,716.56	2,954.89	5,857.55	—	4,604.77	—	—	6,215.05	—
LEONISTON	13,920.84	2,346.57	3,739.22	—	—	—	—	3,356.41	5.00
ATTLEBORO	8,115.75	2,468.33	2,286.01	—	—	—	—	5,017.12	1,330.62
GARDNER	27,899.17	1,568.37	3,436.95	804.92	8,259.72	—	—	4,079.49	78.50
WOBURN	11,159.10	2,198.72	2,511.00	—	—	—	—	3,987.04	—
WESTFIELD	15,935.16	2,004.13	4,706.68	—	4,366.79	—	—	2,080.36	—
MARLBOROUGH	12,912.03	1,017.00	4,043.90	—	5,790.77	—	—	3,248.93	—
NEWBURYPORT	10,811.97	2,691.98	3,051.65	200.00	—	—	—	3,079.19	—
NEWBURYPORT	7,469.54	1,685.72	2,504.63	—	—	—	—	—	—
39 Cities	\$2,496,409.86	\$413,418.48	\$329,012.07	\$47,715.65	\$166,242.23	\$368,915.59	\$140,196.21	\$832,562.42	\$198,347.21

TABLE VII. — Maintenance of Departments — Continued.
2. Protection of Persons and Property

CITIES.	Population of 1935	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON	817,713	\$8,248,221.14	\$4,629,249.82	\$3,269,186.05	\$17,454.86	\$303,275.62	\$23,843.78	\$6,211.01
WORCESTER	190,471	1,875,834.17	950,233.46	826,852.68	4,714.41	826,926.07	27,985.05	1,122.50
SPRINGFIELD	149,642	1,696,238.48	734,082.59	854,262.33	587.20	60,199.94	47,081.42	2,050.42
CAMBRIDGE	118,075	1,100,437.70	542,403.15	453,221.88	2,877.30	453,221.88	16,439.71	64,208.18
FALL RIVER	117,414	497,294.70	307,294.70	307,190.54	153.05	10,794.48	4,324.13	4,500.00
NEW BEDFORD	110,022	817,924.28	414,270.32	361,256.63	1,775.75	23,763.99	16,730.10	127.49
LYNN	100,909	883,198.35	346,409.65	479,168.29	1,614.93	13,568.08	7,968.67	34,468.73
SOMERVILLE	100,773	798,867.19	365,201.24	380,856.86	1,241.07	15,063.54	11,217.83	25,286.55
LOWELL	100,114	673,624.09	322,544.47	327,769.60	1,419.14	14,585.55	7,205.43	100.00
LAWRENCE	86,785	605,232.74	278,466.40	301,534.85	3,453.64	13,847.38	3,654.13	4,276.34
QUINCY	76,909	572,486.76	271,048.34	249,067.31	2,210.09	13,427.37	13,068.35	—
NEWTON	66,144	581,234.27	285,699.81	241,675.75	1,478.30	16,510.49	35,869.92	1,548.30
ROCKTON	62,407	474,743.62	182,740.81	265,486.97	2,70.39	10,208.33	14,488.82	—
MEDFORD	61,414	407,145.68	183,126.98	198,022.96	2,599.91	8,557.36	5,014.93	9,823.54
MALDEN	57,277	448,181.95	198,272.14	226,255.51	961.50	12,697.90	9,904.90	—
HOLYOKE	56,159	506,873.45	207,009.26	285,147.18	87.35	8,318.59	6,311.07	—
HAVERHILL	49,516	352,788.50	130,568.70	202,173.87	196.06	6,902.73	11,289.91	1,657.23
PITTSFIELD	47,516	261,130.30	113,774.13	124,745.45	680.00	8,794.80	3,633.89	7,502.63
EVERETT	47,228	417,711.36	139,134.62	223,012.65	699.70	13,659.20	95.00	21,110.19
SALEM	43,472	313,651.01	140,353.80	140,216.24	—	8,493.97	346.75	13,526.63
CHELSEA	42,673	361,070.71	140,711.29	180,216.24	—	6,441.71	406.52	30,545.04
CHICOPEE	41,952	253,530.78	101,103.70	145,553.85	298.58	6,441.71	406.52	25.00
FITCHBURG	41,700	269,705.27	101,657.08	150,000.41	592.58	9,677.32	6,053.33	1,754.63
WALTHAM	40,537	261,215.07	109,470.73	109,259.96	1,406.17	6,459.49	10,108.91	24,509.81
TAUNTON	37,431	262,308.82	113,122.36	128,672.55	27.25	3,531.28	7,560.82	9,394.56
REVERE	35,319	202,145.08	74,396.61	114,716.08	—	6,835.14	213.31	5,983.94
BEVERLY	25,871	273,035.03	109,185.96	137,902.28	—	5,446.88	4,325.00	16,174.91
NORFOLK	24,525	147,546.46	53,738.06	84,335.41	510.14	5,121.26	8,341.59	—
MELROSE	24,256	179,806.14	74,564.14	96,059.59	310.57	5,345.56	3,495.86	31.00
GLOUCESTER	24,164	197,299.96	82,830.57	95,326.91	310.57	2,628.94	12,070.98	4,218.81
NORTH ADAMS	22,085	115,981.97	54,116.01	54,742.97	—	2,388.87	669.39	3,699.11
PEABODY	22,082	185,317.76	68,299.63	93,391.66	365.62	5,664.97	17,042.25	919.25
LEOMINSTER	21,894	111,186.52	29,174.47	73,128.74	—	4,091.89	4,675.42	116.00
ATLANTIC	21,825	164,588.06	51,037.99	106,896.88	—	2,311.94	3,346.40	863.66
GARDNER	20,307	83,129.84	29,375.66	47,287.27	131.19	3,198.84	3,268.07	300.00
WOBURN	19,695	106,795.19	42,353.67	58,106.08	776.20	4,799.93	459.93	—
WESTFIELD	18,788	115,126.85	51,387.78	54,974.48	2,723.90	2,570.50	3,470.19	100.00
MARLBOROUGH	15,781	83,132.25	40,668.49	35,703.15	200.00	2,740.53	5,740.08	928.00
NEWBURYPORT	14,815	79,859.36	36,851.77	36,209.12	—	835.72	5,014.75	—
39 Cities	2,975,790	\$25,166,561.48	\$12,170,530.36	\$11,520,369.68	\$52,010.52	\$734,279.07	\$372,848.51	\$316,523.34

TABLE VII. — *Maintenance of Departments — Continued.**2 B. Police Department.*

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON .	\$4,629,249.82	\$4,193,972.96	\$205,340.56	\$65,254.69	\$50,615.58	\$114,066.03
WORCESTER .	950,233.46	873,901.32	35,218.61	7,982.22	10,932.69	22,198.62
SPRINGFIELD .	734,082.59	699,295.33	17,380.12	4,568.60	723.48	12,115.06
CAMBRIDGE .	542,403.15	525,149.46	9,909.81	1,499.93	117.05	5,726.90
FALL RIVER .	349,294.70	317,683.42	18,524.73	5,358.22	1,694.33	6,034.00
NEW BEDFORD .	414,270.32	389,542.84	15,373.95	2,595.63	2,700.19	4,057.71
LYNN .	346,409.65	325,578.65	10,180.05	2,991.93	1,620.40	6,038.62
SOMERVILLE .	365,201.24	347,584.84	10,745.55	2,977.66	470.21	3,422.98
LOWELL .	322,544.47	312,709.39	3,525.53	1,856.63	1,717.77	2,735.15
LAWRENCE .	278,466.40	259,828.92	5,810.98	2,608.75	2,776.22	7,441.53
QUINCY .	271,648.34	257,113.73	7,690.83	1,369.87	2,878.51	2,595.40
NEWTON .	285,699.81	263,367.43	13,575.69	3,503.01	1,875.26	3,378.42
BROCKTON .	182,740.81	168,051.34	8,049.70	1,534.30	1,212.54	3,892.93
MEDFORD .	183,126.98	173,340.20	6,253.25	971.88	555.44	2,006.21
MALDEN .	198,272.14	183,467.25	9,795.56	1,686.57	664.57	2,653.19
HOLYOKE .	207,009.26	198,350.05	5,792.55	—	—	2,866.66
HAVERHILL .	130,568.70	123,532.73	4,562.75	686.92	407.76	1,378.54
PITTSFIELD .	115,774.13	107,725.55	3,564.66	1,997.63	299.30	2,186.99
EVERETT .	159,134.62	152,658.62	4,003.54	896.51	430.23	1,145.72
SALEM .	140,353.80	134,177.45	2,875.60	1,438.57	675.21	1,186.97
CHELSEA .	140,711.29	129,185.56	6,342.38	1,620.15	1,430.05	2,133.15
CHICOPEE .	101,103.70	96,694.46	3,013.16	124.66	6.43	1,264.99
FITCHBURG .	101,657.08	85,251.56	10,022.89	1,253.56	3,019.92	2,109.15
WALTHAM .	109,470.73	101,232.70	4,387.35	1,638.82	1,070.16	1,141.70
TAUNTON .	113,122.36	105,607.34	3,898.60	774.07	849.93	1,992.42
REVERE .	74,396.61	68,668.32	3,226.20	930.42	153.56	1,418.11
BEVERLY .	109,185.96	100,578.19	5,170.33	487.21	767.88	2,182.35
NORTHAMPTON .	53,738.06	50,788.20	1,427.64	586.55	137.84	797.83
MELROSE .	74,564.14	69,537.45	4,030.24	—	—	996.45
GLOUCESTER .	82,830.57	74,529.14	3,434.41	1,458.16	536.35	2,872.51
NORTH ADAMS .	54,116.01	51,198.33	889.58	375.99	129.81	1,522.30
PEABODY .	68,299.63	59,718.17	5,475.26	210.00	37.30	2,858.90
LEOMINSTER .	29,174.47	25,183.66	2,785.85	—	141.75	1,063.21
ATTLEBORO .	51,037.99	44,015.71	3,748.47	147.30	10.07	3,116.44
GARDNER .	29,375.66	25,733.82	1,432.09	626.72	629.47	953.56
WOBURN .	42,353.67	39,611.20	2,198.57	9.97	55.26	478.67
WESTFIELD .	51,387.78	47,421.18	2,477.91	186.50	255.12	1,047.07
MARLBOROUGH .	40,668.49	35,516.98	1,131.89	1,059.86	2,270.84	688.92
NEWBURYPORT .	36,851.77	33,440.82	1,797.46	548.71	470.91	593.87
39 Cities	\$12,170,530.36	\$11,250,944.27	\$465,064.30	\$123,818.17	\$94,339.39	\$236,364.23

TABLE VII. — *Maintenance of Departments — Continued.*
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON	\$3,269,186.05	\$2,980,335.59	\$123,850.53	—	\$93,409.84	\$33,710.39	\$37,879.70
WORCESTER	826,852.68	772,992.10	13,982.97	—	12,085.92	9,340.00	18,451.69
SPRINGFIELD	854,262.33	810,227.87	19,666.14	—	12,312.46	4,708.25	7,347.61
CAMBRIDGE	453,221.88	434,129.97	8,352.87	—	6,205.85	1,955.71	2,577.48
FALL RIVER	307,190.54	282,683.84	9,875.78	—	8,395.33	5,266.93	908.66
NEW BEDFORD	361,256.63	339,817.41	6,746.29	—	8,320.28	4,738.95	1,633.70
LYNN	479,168.29	442,208.79	26,272.64	—	6,276.46	1,947.82	2,462.58
SOMERVILLE	380,856.86	354,294.04	14,149.12	—	6,518.93	2,797.02	3,097.75
LOWELL	327,769.60	300,461.07	12,380.60	—	6,015.65	1,273.47	1,273.47
LAWRENCE	301,534.85	273,146.23	11,511.14	—	6,655.74	7,534.02	2,687.72
QUINCY	249,667.31	229,354.14	12,458.96	—	3,039.40	2,920.35	1,894.46
NEWTON	241,675.75	220,659.00	12,215.76	—	5,448.33	6,205.61	2,146.05
BROCKTON	265,486.97	231,244.34	21,378.83	\$5,000.00	6,283.36	4,314.24	2,266.20
MEDFORD	198,022.96	188,110.21	4,440.65	—	2,971.51	1,383.80	1,116.79
MALEN	226,255.51	211,232.02	6,999.96	—	2,743.10	4,032.03	1,247.31
HOLYOKE	285,147.18	247,308.61	10,588.36	13,984.00	4,953.02	5,960.22	2,359.96
HAYVERHILL	202,173.87	168,109.23	21,083.31	2,729.47	4,664.25	1,566.53	4,031.05
PITTSFIELD	124,743.45	110,169.01	7,330.13	—	2,839.22	2,194.94	2,212.15
EVERETT	223,012.65	212,038.01	6,770.57	—	1,524.98	1,689.72	989.80
SALEM	140,398.69	130,911.64	4,049.05	—	2,992.90	1,896.30	548.80
CHELSEA	180,216.24	160,631.07	8,071.06	2,492.00	2,665.08	6,037.04	319.99
CHICOPPE	143,553.85	133,882.13	5,684.14	—	3,314.52	1,825.82	847.24
FITCHBURG	150,000.41	137,539.27	6,334.74	—	4,075.16	1,546.59	504.65
WALTHAM	109,259.96	95,887.57	5,805.98	3,375.00	2,059.44	1,894.97	237.00
TAUNTON	128,672.55	117,424.25	5,379.97	—	3,015.82	1,909.69	942.82
REVERE	114,716.08	104,972.74	5,776.39	—	2,110.33	1,001.81	854.81
BEVERLY	137,902.28	120,317.06	8,730.00	—	3,867.58	3,903.44	1,084.20
NORTHAMPTON	84,335.41	78,449.40	2,262.31	—	1,849.12	1,445.50	329.08
MELROSE	96,059.59	79,106.93	4,244.18	9,380.00	1,498.72	844.20	985.56
GLOUCESTER	95,326.91	81,845.97	7,122.05	—	1,988.47	2,147.72	2,222.70
NORTH ADAMS	54,742.97	50,871.25	1,563.06	—	1,002.33	812.87	403.46
PEABODY	93,391.66	81,022.67	4,705.15	—	2,753.90	3,524.99	1,384.95
LEOMINSTER	73,128.74	45,825.51	7,358.48	16,740.00	1,243.54	1,620.29	340.92
ATTLEBORO	106,896.88	76,682.13	5,507.38	17,910.00	1,811.40	4,248.33	737.64
GARDNER	47,287.27	33,986.31	8,950.73	—	1,183.12	2,110.13	1,037.96
WOBURN	58,106.08	54,210.03	1,991.12	—	1,290.75	429.88	184.30
WESTFIELD	54,974.48	53,589.18	3,564.65	—	1,067.75	465.00	287.90
MARLBOROUGH	35,703.15	28,536.03	1,974.31	—	1,153.35	2,924.72	1,314.74
NEWBURYPORT	36,209.12	25,701.65	4,825.29	3,573.00	807.59	833.42	468.17
39 Cities	\$11,520,369.68	\$10,485,714.27	\$453,954.67	\$75,183.47	\$242,414.63	\$151,328.70	\$111,773.94

TABLE VII. — *Maintenance of Departments — Continued.*
D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION			FORESTRY		OTHER PROTECTION OF PERSONS AND PROPERTY			
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Officers	Miscellaneous
BOSTON	\$11,461.21	\$5,993.65	\$178,038.24	\$84,454.34	\$40,783.04	\$12,889.88	\$10,953.90	—	—	\$5,211.01	—
WORCESTER	—	4,714.41	27,666.02	13,741.13	23,518.92	11,304.23	16,680.82	—	—	1,090.00	\$32.50
SPRINGFIELD	—	587.20	44,829.49	1,311.15	14,059.30	3,553.91	43,427.51	\$100.00	—	—	25.00
CAMBRIDGE	—	2,877.30	10,787.50	—	10,496.98	13,700.00	2,730.71	—	\$62,208.18	—	2,000.00
FALL RIVER	—	153.05	1,900.00	3,617.71	5,277.01	273.90	3,890.23	160.00	—	—	4,500.00
NEW BEDFORD	177.11	1,598.64	6,905.34	7,432.20	9,426.45	7,486.41	9,243.69	—	—	127.49	—
LYNN	—	1,614.93	4,919.26	—	8,648.82	2,479.15	5,489.52	—	—	2,098.75	46.50
SOMERVILLE	—	1,241.07	8,241.83	—	8,621.71	4,447.83	6,770.00	—	—	—	100.00
LOWELL	—	1,419.14	4,566.48	—	6,536.95	4,423.75	2,781.68	—	—	—	—
LAURENCE	—	3,453.64	5,392.87	3,482.12	6,207.95	2,689.50	964.63	—	—	1,980.00	—
QUINCY	—	2,210.09	4,535.23	3,999.91	4,892.23	10,373.44	2,694.91	—	18,214.22	1,531.20	2,296.34
NEWTON	—	1,478.30	13,549.24	4,374.08	2,961.25	12,999.75	12,999.75	—	—	1,548.30	2,719.88
BROCKTON	—	270.39	1,989.00	—	3,845.25	6,821.41	7,667.41	—	9,773.54	50.00	—
MEDFORD	2,000.00	599.91	6,111.36	—	2,446.00	2,078.16	2,936.77	—	—	—	—
MALDEN	—	961.50	7,328.57	2,370.00	2,999.33	4,831.97	5,162.93	423.80	—	—	—
HOLYOKE	—	87.35	2,081.79	2,131.79	4,105.01	1,170.49	4,716.78	—	—	1,562.23	95.00
HAVERHILL	—	186.06	2,791.57	2,072.91	2,038.25	6,426.61	4,863.30	—	6,244.50	376.20	881.93
PITTSFIELD	—	680.00	2,620.54	2,077.61	4,096.65	489.80	2,788.79	355.21	20,460.19	650.00	—
EVERETT	—	699.70	9,213.50	—	4,445.70	95.00	—	—	12,553.13	973.50	—
SALEM	—	—	2,119.31	—	2,730.66	3,730.16	10,791.76	—	28,850.04	—	1,695.00
CHELSEA	—	298.58	4,033.83	—	4,318.98	346.75	—	—	—	1,664.75	—
CHICOPEE	—	—	2,050.00	—	4,391.71	315.00	91.52	—	—	—	23.00
FITCHBURG	—	562.50	3,083.07	2,592.99	4,001.26	35.40	6,017.93	—	24,338.49	1,664.75	89.88
WALTHAM	—	1,406.17	1,452.00	1,196.53	3,810.96	2,141.82	7,967.09	—	7,171.06	2,013.50	171.32
TAUNTON	—	27.25	—	—	3,531.28	5,619.24	1,941.58	—	5,820.44	97.50	66.00
REVERE	—	—	—	—	1,906.23	—	213.31	—	15,824.91	300.00	50.00
BEVERLY	—	—	2,930.00	1,998.91	2,406.73	1,676.57	2,523.64	42.28	—	31.00	—
NORTHAMPTON	—	510.14	3,040.15	2,831.97	1,171.33	9,749.47	3,495.86	—	4,141.31	—	—
MELROSE	—	310.57	1,578.92	2,566.64	1,200.00	283.91	2,037.60	2,037.60	4,141.31	77.50	—
GLOUCESTER	—	223.75	343.60	—	2,285.34	449.96	174.43	174.43	3,699.11	—	—
NORTH ADAMS	—	365.62	15.00	—	2,373.87	45.00	10,569.38	1,653.48	—	919.25	85.00
PEABODY	—	—	1,950.00	2,281.00	2,133.97	4,819.39	1,047.08	—	—	31.00	—
LEOMINSTER	—	—	377.00	1,783.94	1,330.95	1,047.08	3,628.34	—	—	863.66	—
ATTLEBORO	—	—	545.50	1,774.54	1,491.90	1,346.40	—	—	—	300.00	—
GARDNER	—	—	945.05	585.15	1,368.64	1,372.38	798.43	1,097.26	—	—	—
WOBURN	—	—	—	3,233.88	1,865.43	1,459.93	—	—	—	—	—
WENDELL	—	776.20	995.44	—	1,865.43	1,269.84	2,183.35	17.00	—	—	—
MALBOROUGH	—	20.75	500.02	—	1,575.06	1,597.21	3,766.32	376.55	—	100.00	—
NEWBURYPORT	—	200.00	—	490.95	1,749.56	2,069.31	2,910.44	35.00	800.00	128.00	—
39 Cities	\$16,341.47	\$35,669.05	\$370,444.68	\$153,448.01	\$210,386.38	\$159,322.32	\$207,053.58	\$6,472.61	\$277,709.15	\$23,547.34	\$15,266.85

TABLE VII. — *Maintenance of Departments — Continued.*3. *Health and Sanitation.*

CITIES.	Population of 1935	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON . . .	817,713	\$4,444,755.57	\$1,572,643.70	\$2,833,335.86	\$38,776.01
WORCESTER . . .	196,471	720,382.00	431,304.07	280,676.99	8,400.94
SPRINGFIELD . . .	149,642	813,372.60	202,528.56	595,140.99	15,703.05
CAMBRIDGE . . .	118,075	626,684.89	193,468.62	433,216.27	—
FALL RIVER . . .	117,414	260,397.78	181,331.64	75,219.38	3,846.76
NEW BEDFORD . . .	110,022	422,998.79	204,093.94	202,831.72	16,073.13
LYNN . . .	100,909	429,801.90	169,701.08	257,082.45	3,018.37
SOMERVILLE . . .	109,773	506,535.22	159,155.81	347,379.41	—
LOWELL . . .	100,114	305,513.94	125,743.87	168,042.95	11,727.12
LAWRENCE . . .	86,785	376,865.36	151,150.75	218,021.50	7,693.11
QUINCY . . .	76,909	373,656.29	111,709.41	257,428.19	4,518.69
NEWTON . . .	66,144	373,210.62	80,550.61	292,660.01	—
BROCKTON . . .	62,407	294,883.25	100,426.62	185,567.49	8,889.14
MEDFORD . . .	61,444	208,851.87	58,629.91	148,836.96	1,385.00
MALDEN . . .	57,277	245,135.05	92,637.50	149,204.38	3,293.17
HOLYOKE . . .	56,139	214,074.80	84,058.97	114,772.48	15,243.35
HAVERHILL . . .	49,516	143,912.14	93,992.17	44,330.99	5,588.98
PITTSFIELD . . .	47,516	111,155.14	45,951.59	60,533.62	4,669.93
EVERETT . . .	47,228	142,176.95	57,484.81	84,592.14	100.00
SALEM . . .	43,472	151,864.06	57,494.58	94,369.48	—
CHELSEA . . .	42,673	154,005.47	54,462.68	99,542.79	—
CHICOPEE . . .	41,952	82,127.57	34,031.43	45,735.32	2,360.82
FITCHBURG . . .	41,700	125,181.29	54,242.51	69,676.94	1,261.84
WALTHAM . . .	40,557	144,179.84	55,414.40	88,765.44	—
TAUNTON . . .	37,431	108,862.64	57,795.92	44,772.68	6,294.04
REVERE . . .	35,319	86,659.23	35,212.60	51,021.63	425.00
BEVERLY . . .	25,871	94,944.99	48,939.76	45,137.39	867.84
NORTHAMPTON . . .	24,525	46,712.91	27,051.53	17,928.97	1,732.41
MELROSE . . .	24,256	89,321.44	27,394.38	61,927.06	—
GLOUCESTER . . .	24,164	75,291.49	31,023.42	43,968.07	300.00
NORTH ADAMS . . .	22,085	40,599.65	21,570.85	17,680.70	1,348.10
PEABODY . . .	22,082	84,184.72	34,807.92	48,449.89	926.91
LEOMINSTER . . .	21,894	43,505.96	27,215.96	15,844.80	445.20
ATTLEBORO . . .	21,835	45,050.86	31,118.54	13,901.21	31.11
GARDNER . . .	20,397	60,957.17	36,573.87	24,383.30	—
WOBURN . . .	19,695	44,180.83	18,300.86	25,879.97	—
WESTFIELD . . .	18,788	35,807.63	20,260.95	14,355.99	1,190.69
MARLBOROUGH . . .	15,781	32,390.96	12,060.10	20,330.86	—
NEWBURYPORT . . .	14,815	35,925.68	17,561.66	18,364.02	—
39 Cities . . .	2,975,790	\$12,596,118.55	\$4,819,097.55	\$7,610,910.29	\$166,110.71

TABLE VII. — *Maintenance of Departments — Continued.*
§ B. Health.

CITIES.	A TOTAL EXPENSES	B				E Vital Statistics	F. INSPECTION		
		General Expenses	Quarantine and Contagious Dis- ease Hospitals	Tuberculosis			School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON	\$1,572,643.70	\$478,205.48	\$3,534.22	\$740,287.62	\$60,415.16		\$197,758.51	\$78,016.67	\$14,426.04
WORCESTER	431,304.07	83,732.78	111,345.58	167,378.53	1,352.93		49,743.40	6,715.21	11,035.64
SPRINGFIELD	202,528.56	30,074.91	29,135.86	64,657.93	1,516.75		66,642.62	2,700.00	7,800.49
CAMBRIDGE	193,408.62	32,804.95	36,715.77	67,921.49	471.20		40,513.47	9,390.00	6,051.74
FALL RIVER	181,331.64	31,671.05	26,770.18	96,911.38	982.50		20,434.05	2,300.00	2,202.48
NEW BEDFORD	204,093.94	49,711.71	20,022.21	105,804.73	937.00		16,399.52	3,761.65	4,449.54
LYNN	169,701.08	27,391.93	37,028.63	81,665.58	653.75		13,077.52	1,883.33	4,378.34
SOMERVILLE	159,155.81	18,111.92	28,779.80	74,632.98	1,549.18		23,691.55	4,857.78	7,556.60
LOWELL	125,743.87	26,149.32	62,857.75	15,110.07	1,931.53		12,590.97	1,460.12	5,644.11
LAWRENCE	151,150.75	54,028.14	5,789.76	69,477.43	4,582.70		10,501.74	1,155.00	4,152.38
QUINCY	111,709.41	25,632.48	8,350.40	63,904.40	595.60		9,971.53	1,418.00	2,100.00
NEWTON	80,550.61	10,167.08	8,556.27	41,963.73	408.15		17,866.63	993.75	595.00
BROCKTON	100,426.62	21,380.39	7,194.21	55,513.97	437.00		10,965.08	2,474.00	2,461.97
MIDFORD	58,629.91	11,457.70	4,485.72	25,816.89	2,598.32		7,188.06	300.00	697.50
MALDEN	92,637.50	13,375.67	28,110.15	43,082.62	341.00		7,696.10	540.00	—
HOLYOKE	84,038.97	27,313.80	8,379.38	34,154.29	723.75		10,860.79	2,242.65	3,549.00
HAYVERHILL	93,992.17	7,020.90	31,277.94	12,250.07	352.75		7,975.33	795.99	1,357.26
PITTSFIELD	45,931.59	12,217.10	8,078.12	30,217.42	380.00		12,504.80	2,800.00	2,250.97
EVERETT	57,484.81	10,097.36	4,095.25	31,920.00	353.00		6,699.84	200.00	2,039.53
SALEM	57,434.58	8,556.38	2,546.59	31,833.86	190.00		7,510.50	2,635.35	400.00
CHELSEA	54,462.08	6,342.60	3,823.99	13,667.50	190.00		7,869.83	641.72	1,190.00
FITCHBURG	54,031.43	4,591.33	9,041.99	26,092.84	158.75		10,004.34	1,482.94	1,627.04
WALTHAM	55,414.40	6,836.44	18,075.70	13,551.98	499.11		8,392.80	1,488.17	2,529.96
TAUNTON	57,795.92	9,924.12	2,922.07	40,153.96	243.50		5,946.62	560.00	—
BEVERLY	35,212.60	13,861.67	2,922.07	14,897.57	55.50		6,853.34	650.00	3,657.85
NORTHAMPTON	48,939.76	6,598.32	4,187.41	18,218.41	170.00		9,236.82	1,500.00	875.67
MELROSE	27,031.53	6,469.88	2,577.59	7,450.39	241.25		6,948.49	300.00	800.00
GLOUCESTER	31,023.42	9,782.68	1,199.46	14,663.99	88.03		3,285.00	900.00	—
NORTH ADAMS	21,570.85	4,170.98	1,635.39	8,235.07	364.60		4,212.69	800.00	434.51
PEABODY	34,807.92	6,947.31	2,722.00	15,988.76	319.90		5,000.00	1,775.00	1,232.03
LEOMINSTER	27,215.96	8,822.41	888.23	6,044.31	304.00		9,960.69	1,553.13	1,220.00
ATTLEBORO	31,118.54	2,892.41	1,036.47	15,401.28	154.00		2,862.30	617.62	1,353.35
GARDNER	36,573.87	5,637.55	6,768.39	22,345.19	249.53		2,536.59	775.00	944.66
WOBURN	18,300.86	3,085.34	1,898.88	14,502.84	162.00		7,478.43	1,080.00	1,175.00
WESTFIELD	20,260.95	5,075.46	1,904.00	7,460.69	145.00		4,235.95	1,150.00	651.77
MALBOROUGH	12,080.10	3,528.55	395.20	9,046.59	273.76		3,159.37	540.00	144.50
NEWBURYPORT	17,561.66	2,383.13	1,443.69	4,509.35	108.25		2,100.00	1,200.00	600.00
39 Cities	\$4,819,097.55	\$1,098,340.66	\$556,574.98	\$2,162,755.93	\$84,990.68		\$666,528.88	\$145,818.08	\$104,088.34

TABLE VII. — *Maintenance of Departments — Continued.**3 C. Sanitation.*

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
DOSTON	\$2,833,335.86	\$444,586.54	\$176,588.69	\$1,621,337.73	\$590,822.90
WORCESTER	280,676.99	68,416.93	—	138,062.87	74,197.19
SPRINGFIELD	595,140.99	39,060.92	—	412,974.05	143,106.02
CAMBRIDGE	433,216.27	31,440.89	50,082.39	286,034.67	65,658.32
WALL RIVER	75,219.38	3,082.56	—	55,481.53	16,655.29
NEW BEDFORD	202,831.72	32,952.53	—	140,648.17	29,231.02
LYNN	257,082.45	59,957.10	—	161,920.75	35,204.60
RODMERVILLE	347,379.41	16,540.79	45,811.80	243,453.74	41,573.08
LOWELL	168,042.95	13,091.91	—	118,544.74	36,406.30
LAURENCE	218,021.50	13,199.73	—	191,588.04	13,233.73
CINCINNATI	257,428.19	40,310.20	27,134.70	140,925.85	49,057.44
NEWTON	292,660.01	58,231.03	24,601.38	131,830.83	77,996.77
ROCKTON	185,567.49	68,045.22	—	98,944.12	18,578.15
NEW BEDFORD	148,836.96	10,500.00	26,302.96	91,534.00	20,500.00
WALDEN	149,204.38	5,238.84	25,591.19	95,013.13	23,361.22
WALDOKE	114,772.48	9,768.74	—	78,413.76	26,589.98
WATERHILL	44,330.99	7,205.23	—	32,873.69	4,252.07
SPRINGFIELD	60,533.62	36,788.95	—	19,744.67	4,000.00
VERMONT	84,592.14	8,289.88	21,352.96	42,550.84	12,398.46
WALTON	94,369.48	28,278.88	—	50,091.03	15,999.57
WELSEA	99,542.79	5,526.20	20,188.25	57,459.75	16,368.59
WICHITA	45,735.32	2,996.42	—	34,758.14	7,980.76
WITCHBURG	69,676.94	20,188.71	—	28,065.00	21,423.23
WALTHAM	88,765.44	8,920.33	15,368.83	46,179.59	18,296.69
WANTON	44,772.68	26,176.24	—	7,848.45	10,747.99
WATER	51,021.63	12,213.75	15,723.54	23,084.34	—
WATERLY	45,137.39	14,691.14	—	20,832.22	9,614.03
WORTHAMPTON	17,928.97	9,323.95	—	3,288.92	5,316.10
WELROSE	61,927.06	9,204.30	10,223.54	36,050.79	6,448.43
WLOUCESTER	43,968.07	19,976.07	—	15,335.90	8,656.10
WORTH ADAMS	17,680.70	4,811.12	—	10,330.70	2,538.88
WABODY	48,449.89	35,676.79	—	5,994.62	6,778.48
WOMINSTER	15,844.80	4,846.72	—	3,618.00	7,380.08
WATLEBORO	13,901.21	9,251.56	—	2,171.29	2,478.36
WARDNER	24,383.30	12,983.30	—	8,600.00	2,800.00
WOBURN	25,879.97	6,939.60	8,573.54	4,830.70	5,536.13
WESTFIELD	14,355.99	5,105.99	—	2,300.00	6,950.00
WALRBOROUGH	20,330.86	13,786.06	—	4,370.00	2,174.80
NEWBURYPORT	18,364.02	747.75	—	14,483.00	3,133.27
39 Cities	\$7,610,910.29	\$1,218,352.87	\$467,543.77	\$4,481,569.62	\$1,443,444.03

TABLE VII. — *Maintenance of Departments — Continued.*
4. *Highways.*

Cities.	Population of 1935	A Total Expenses	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
Boston	817,713	\$3,468,457.17	\$151,176.22	\$1,022,844.14	\$132,065.40	\$988,983.70	\$48,383.61	\$990,322.41	\$184,681.69
Worcester	190,471	686,047.85	31,367.94	175,352.50	27,683.21	145,352.05	17,999.48	239,906.45	28,386.22
Springfield	149,642	901,592.44	—	322,660.63	13,923.30	266,845.85	11,713.88	262,781.60	6,418.13
Cambridge	118,075	382,756.15	13,566.49	137,532.09	13,923.30	80,676.87	—	131,345.36	1,254.65
Fall River	117,414	232,083.10	7,364.95	94,703.39	4,863.01	2,537.91	—	121,359.19	4,320.04
New Bedford	110,022	245,897.59	19,084.59	54,710.14	7,873.03	20,845.69	—	111,460.36	6,134.77
Lynn	100,909	260,984.77	6,899.59	52,613.19	29,983.98	29,983.98	18,449.34	157,480.21	6,105.00
Lowell	100,773	343,135.22	11,432.23	113,590.99	18,200.00	66,324.77	—	108,972.89	64.00
Somerville	100,114	401,399.33	11,098.99	234,055.83	12,823.02	43,357.49	—	100,000.00	1,202.12
Lawrence	86,785	421,015.56	4,802.10	158,903.06	7,559.73	81,104.85	—	167,443.70	5,700.68
Quincy	76,900	349,573.02	—	142,811.51	9,314.76	86,761.80	4,953.71	109,345.32	9,699.82
Newton	66,144	319,046.37	9,958.17	202,017.99	15,000.00	31,398.34	26,361.91	142,340.38	2,708.30
Brockton	62,407	223,095.27	9,236.91	75,840.05	6,000.00	30,835.57	10,500.00	50,622.45	10,375.63
Medford	61,444	185,908.75	6,823.80	70,811.30	2,659.10	18,232.17	14,144.61	55,035.94	8,679.71
Malden	57,277	169,245.36	14,802.52	56,101.31	5,070.31	60,141.20	—	37,277.75	1,304.29
Holyoke	56,139	151,607.74	3,092.12	44,721.98	1,388.94	44,075.65	—	52,958.51	1,677.82
Haverhill	49,516	177,368.19	5,650.41	106,488.82	3,000.00	16,640.22	20,088.77	85,473.68	4,751.13
Pittsfield	47,516	128,457.62	4,155.85	41,103.32	6,037.58	12,507.59	2,034.97	54,184.40	4,587.85
Plymouth	47,228	242,397.62	10,036.88	90,251.21	11,163.71	23,439.79	2,711.17	70,580.29	1,681.91
Salem	43,472	148,810.60	4,372.09	90,599.00	2,379.93	4,313.31	1,508.49	42,936.33	1,502.77
Chelsea	42,673	189,804.41	5,322.10	61,767.27	984.45	16,236.90	—	38,167.32	2,389.77
Chicopee	41,952	126,356.30	—	82,874.20	957.05	26,900.74	3,984.95	30,776.06	842.83
Waltham	40,557	117,078.36	6,286.01	43,227.03	1,927.48	26,900.74	—	30,763.19	3,988.96
Taunton	37,431	124,582.25	4,585.15	61,877.01	8,338.48	14,527.12	—	33,646.71	5,841.22
Revere	35,319	74,778.39	—	26,154.27	—	9,136.18	10,332.60	74,396.12	2,408.16
Beverly	25,871	186,929.41	1,755.94	78,696.85	421.46	20,074.28	—	27,086.40	1,191.97
Northampton	24,525	121,406.56	4,128.34	60,312.47	1,260.13	26,211.06	—	35,957.14	1,829.34
Melrose	24,256	83,695.24	—	22,390.95	4,260.36	20,894.82	3,441.05	50,927.91	1,532.38
GloUCESTER	24,164	135,931.63	3,217.46	46,597.49	3,892.48	25,997.90	5,999.98	37,618.76	258.40
North Adams	22,085	101,621.51	—	43,590.63	879.99	11,999.77	—	—	499.76
Peabody	22,082	79,523.31	4,833.35	44,475.30	2,000.00	16,902.25	5,500.00	24,818.74	326.68
Yabody	21,894	112,087.27	4,371.61	64,555.24	939.67	16,902.25	—	19,340.47	624.46
Leominster	21,835	65,432.72	—	30,863.02	1,035.70	5,876.85	—	28,408.69	1,131.12
Attleboro	21,835	85,203.36	4,081.16	37,055.05	2,930.67	14,000.00	10,100.00	21,000.00	1,531.54
Gardner	20,397	93,404.35	—	55,370.24	1,531.63	15,536.78	2,000.00	15,700.00	609.66
Woburn	19,695	82,436.45	1,256.58	44,889.92	1,900.40	18,594.08	—	20,620.01	692.95
Westfield	18,788	87,996.94	4,568.17	43,414.62	3,269.96	10,679.21	5,305.29	22,267.81	—
MALBOROUGH	15,781	69,537.09	2,403.87	24,378.00	—	—	—	—	—
NEWBURYPORT	14,815	—	—	—	—	—	—	—	—
39 Cities	2,975,790	\$11,798,026.10	\$381,912.59	\$4,272,608.87	\$342,078.92	\$2,452,478.75	\$225,513.81	\$3,779,783.60	\$343,649.56

TABLE VII. — Maintenance of Departments — Continued.
5. Charities.

CITIES.	Population of 1935	A TOTAL EXPENSES	B General Administra- tion	C Infirmary	D Outside Relief by City	E Relief Given by Other Cities and Towns	F. MOTHERS' AID		G Old Age Assistance	H Municipal General Hospitals	I Other Expenses
							By City	By Other Cities and Towns			
BOSTON	817,713	\$17,242,366.13	\$859,311.11	\$692,468.06	\$9,905,990.91	\$139,104.76	\$1,181,396.58	\$9,543.70	\$1,298,062.57	\$2,994,371.22	\$362,117.22
WORCESTER	190,471	2,330,567.85	162,093.47	133,920.94	1,235,953.26	52,699.53	116,121.77	—	188,768.16	441,010.72	—
SPRINGFIELD	149,642	1,705,125.35	135,587.18	152,712.53	1,162,983.73	37,830.60	37,660.52	459.33	177,991.41	—	—
CAMBRIDGE	118,075	1,088,844.81	39,002.29	59,780.30	490,998.85	65,012.34	78,678.10	2,411.60	118,464.78	234,496.55	—
FALL RIVER	117,414	816,872.78	25,505.99	64,589.63	396,558.77	25,529.03	55,824.50	761.25	149,215.29	101,872.32	—
NEW BEDFORD	110,022	708,414.07	25,348.81	66,291.52	340,434.07	33,464.09	55,940.92	662.55	184,288.11	—	—
LYNN	1,013,274.29	26,529.02	70,300.13	36,857.56	640,004.12	24,877.57	62,492.92	453.08	238,060.02	—	—
SOMERVILLE	100,909	881,682.83	37,210.77	16,300.13	536,705.92	145,100.37	25,229.00	2,639.38	198,488.26	—	—
LOWELL	100,114	923,151.23	21,851.17	64,960.83	543,970.64	17,516.91	100,298.92	832.93	134,619.83	—	—
LAWRENCE	86,785	881,970.58	10,488.27	149,630.28	271,549.39	19,957.86	469,993.42	846.50	82,522.86	—	—
QUINCY	80,519	844,919.72	31,545.40	8,521.09	321,180.25	30,029.02	29,688.80	610.01	93,034.36	—	—
NEWTON	66,144	295,714.69	14,516.44	11,832.38	180,614.78	6,193.23	24,491.83	132.00	48,592.90	—	—
BROCKTON	62,407	564,977.45	23,205.88	47,637.89	357,576.90	27,132.67	30,871.32	1,873.00	74,238.22	—	339.07
MEDFORD	61,444	360,014.62	12,320.38	8,096.36	229,735.94	24,760.34	23,219.93	449.67	62,272.90	—	2,291.77
MALDEN	57,277	408,714.46	18,739.14	24,087.23	288,083.40	20,738.32	7,332.94	—	49,703.43	—	—
HOLYOKE	56,159	470,083.26	24,989.14	46,587.80	251,741.24	66,245.08	30,247.30	3,446.68	47,431.02	—	—
HAVRHILL	47,516	784,983.17	22,261.66	57,528.04	350,480.36	17,830.46	57,195.88	393.19	108,480.60	170,814.98	—
PITTSFIELD	47,516	607,536.74	29,680.35	19,390.19	453,466.88	17,121.08	7,081.45	—	80,796.79	—	—
EVERETT	43,472	658,411.94	22,079.83	—	473,608.74	65,630.56	33,855.00	645.00	55,100.00	7,492.81	—
SALEM	43,472	400,086.60	16,954.44	21,903.28	219,303.85	17,288.79	48,217.26	501.08	83,746.67	—	1,171.23
CHELSEA	42,673	632,183.23	18,098.88	—	475,421.54	45,022.57	49,021.22	1,775.62	42,843.40	—	—
CHICPEE	41,952	477,900.51	18,693.95	18,146.73	362,055.49	29,770.26	32,318.58	—	19,915.50	—	—
FITCHBURG	41,700	553,765.81	18,186.91	19,080.10	233,020.79	24,841.99	23,455.79	—	40,216.18	194,964.05	—
WALTHAM	40,537	383,146.75	5,777.12	13,946.02	246,570.41	17,345.02	41,764.40	—	57,743.78	—	—
LAUNTON	37,431	265,570.29	8,447.26	22,350.26	178,730.31	11,926.21	14,188.67	—	29,927.58	—	—
REVERE	35,319	386,763.21	17,717.33	—	300,690.86	10,496.22	23,508.74	—	34,352.06	—	—
BEVERLY	25,871	225,238.41	10,484.20	20,217.91	142,304.49	8,139.62	10,777.32	407.77	32,907.10	—	—
NORTHAMPTON	24,525	124,710.54	8,250.09	11,065.00	75,336.06	11,677.72	6,237.50	—	21,618.15	—	—
MELROSE	24,256	107,495.84	6,071.70	—	44,362.96	11,677.00	6,773.82	150.00	38,460.27	—	—
GLOUCESTER	24,164	190,030.80	19,816.62	20,929.66	103,743.07	5,481.63	5,074.78	—	30,313.88	—	—
NORTH ADAMS	22,085	171,629.03	8,456.90	10,661.84	109,586.92	11,453.82	2,755.50	—	40,714.05	—	—
PEABODY	22,082	226,326.95	9,531.36	23,926.84	61,195.53	11,450.74	8,222.13	643.17	26,198.26	85,358.92	—
LEOMINSTER	21,894	194,032.78	8,405.29	17,244.51	113,125.93	11,282.51	12,983.66	—	36,990.86	24,489.15	—
ATTLEBORO	21,835	194,909.09	7,751.08	17,759.30	113,061.84	4,673.30	10,996.96	—	26,266.86	—	—
GARDNER	20,307	114,695.02	6,164.52	15,708.00	52,678.62	10,411.00	4,253.38	—	25,479.50	—	—
WOBURN	19,695	180,176.67	8,336.96	6,283.41	108,810.82	8,953.47	21,437.50	1,610.04	24,744.47	—	—
WESTFIELD	18,758	96,122.66	6,539.19	11,095.75	43,763.22	6,844.74	6,454.00	—	21,425.76	—	—
MARLBOROUGH	13,781	98,482.36	4,009.74	11,372.81	46,404.41	5,162.76	12,132.49	—	19,400.15	—	—
NEWBURYPORT	14,815	127,861.41	3,841.67	12,360.78	73,962.13	5,996.91	6,968.00	514.90	24,217.02	—	—
39 Cities	2,975,790	\$37,459,550.93	\$1,549,931.51	\$1,949,275.36	\$21,537,797.44	\$1,094,237.23	\$2,358,061.96	\$31,862.45	\$3,982,613.01	\$4,585,181.52	\$370,590.45

¹ Includes the following expenses: Institutions Department, Child Welfare Division, \$313,157.87; Steamers "Hibbard" and "O'Meara," \$41,963.09; Children's excursions, \$6,996.26.

TABLE VII. — *Maintenance of Departments — Continued.*
6. Soldiers' Benefits.

CITIES.	Population of 1935	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON	817,713	\$938,931.09	\$73,332.87	\$43,064.56	\$37,960.60	\$1,866.85	\$782,706.21
WORCESTER	190,471	177,167.02	15,456.05	11,516.35	11,032.25	534.00	135,628.37
SPRINGFIELD	149,642	318,259.86	7,607.81	8,356.00	11,053.00	175.80	291,067.25
CAMBRIDGE	118,075	109,036.63	8,788.93	7,388.50	10,185.50	353.33	82,320.37
FALL RIVER	117,414	164,188.04	9,115.64	8,292.75	9,115.64	100.00	136,247.65
NEW BEDFORD	110,022	111,520.17	5,699.96	6,519.00	16,604.00	571.70	82,125.51
LYNN	100,909	74,471.97	7,421.75	8,568.50	8,914.31	300.00	49,257.41
SOMERVILLE	100,773	84,328.06	16,837.44	7,781.25	8,504.50	100.00	51,104.87
LOWELL	100,114	166,787.63	5,311.03	7,180.00	985.00	102.00	153,229.60
LAWRENCE	86,785	81,831.18	4,571.67	2,917.50	3,265.00	164.00	70,963.01
QUINCY	70,909	51,686.91	7,006.50	3,189.00	3,189.00	—	44,543.41
NEWTON	66,144	49,664.45	2,258.52	2,330.00	3,050.00	—	42,025.93
BROCKTON	62,407	70,971.45	2,450.73	5,000.00	7,427.00	157.46	55,746.22
MEDFORD	61,444	64,943.10	883.89	4,184.25	3,206.00	600.00	56,531.50
MALDEN	57,639	57,639.99	2,970.10	4,477.00	1,740.00	—	47,872.89
HOLYOKE	56,139	53,575.84	3,231.66	2,735.00	2,041.00	—	47,548.18
HAVERHILL	49,516	55,575.84	765.65	3,930.00	3,111.00	400.00	39,935.77
PITTSFIELD	47,516	85,106.63	4,731.45	1,703.00	1,620.00	957.30	76,794.88
EVERETT	47,228	72,756.21	2,758.13	3,760.00	6,008.00	413.36	59,816.72
SALEM	43,472	40,926.19	1,746.29	4,194.25	1,945.00	200.00	32,840.65
CHELSEA	42,673	58,187.97	2,425.34	3,469.00	6,939.65	732.63	44,631.35
CHICOPEE	41,952	38,329.82	2,506.12	1,854.00	6,355.00	175.00	77,439.70
FITCHBURG	41,700	38,866.35	5,647.62	3,633.00	2,272.00	189.00	27,124.73
WALTHAM	40,557	28,931.95	766.53	1,284.00	45.00	315.00	17,863.42
TAUNTON	37,431	28,331.39	300.00	1,729.00	102.00	200.00	26,050.39
REVERE	35,319	71,879.14	2,024.12	4,060.00	2,821.00	—	62,374.02
BEVERLY	25,871	13,759.24	958.47	1,612.00	1,111.89	65.00	10,011.88
NORTHAMPTON	24,525	30,344.11	382.12	409.90	—	—	29,552.09
MELROSE	24,256	33,073.75	1,324.98	2,305.00	650.00	—	28,793.77
GLOUCESTER	24,164	38,588.89	2,851.73	3,676.50	1,308.00	—	30,752.66
NORTH ADAMS	23,085	17,871.85	706.91	280.00	1,020.00	—	15,864.94
PEABODY	22,082	16,183.68	2,050.69	1,030.00	80.00	—	13,022.99
LEOMINSTER	21,894	13,032.40	621.86	905.00	295.00	10.00	11,200.54
ATTLEBORO	21,835	32,274.90	849.82	500.00	1,275.00	—	29,650.08
GARDNER	20,397	17,588.47	—	220.00	240.00	—	15,384.43
WOBURN	19,695	16,474.89	—	1,300.00	3,213.00	—	11,961.89
WESTFIELD	18,788	10,194.09	—	700.00	205.00	—	9,289.09
MARLBOROUGH	18,781	18,435.41	—	2,171.50	2,466.00	200.00	13,597.91
NEWBURYPORT	14,515	25,456.77	419.27	5,276.00	570.00	—	19,191.50
39 Cities	2,975,790	\$3,413,091.91	\$202,525.69	\$183,461.81	\$183,270.70	\$8,529.93	\$2,835,303.78

TABLE VII. — Maintenance of Departments — Continued.

7. Schools.

CITIES.	Population of 1935	A		B. GENERAL EXPENSES			C	D	E
		TOTAL EXPENSES	Other General Salaries	Administrative Salaries	Other General Expenses	Teachers' Salaries			
BOSTON	817,713	\$14,707,766.00		\$48,450.00	\$423,793.76	\$120,848.57	\$10,964,494.24	\$622,483.47	\$37,832.54
WORCESTER	190,471	3,592,816.95		17,440.00	35,601.55	10,849.25	2,823,641.78	115,703.22	
SPRINGFIELD	149,642	3,131,059.07		8,011.82	49,269.76	6,313.32	2,321,630.04	81,899.85	27.72
CAMBRIDGE	118,075	1,851,668.66		12,636.42	41,907.18	7,220.42	1,498,504.32	40,109.91	4,767.11
FALL RIVER	117,414	1,168,558.37		6,000.00	16,768.68	3,163.56	901,528.54	38,919.98	384.00
NEW BEDFORD	110,022	1,380,362.10		8,933.99	20,826.08	3,407.89	1,117,503.92	34,499.68	572.28
LYNN	100,900	1,527,108.30		13,861.66	31,251.98	6,809.03	1,146,614.20	53,948.99	478.45
LOWELL	100,773	1,492,854.41		10,500.00	13,968.23	4,936.61	1,206,416.65	34,511.45	6,999.75
SOMERVILLE	100,114	1,122,691.22		5,000.00	13,910.00	5,121.53	873,259.93	16,634.09	40.00
MASSACHUSETTS	88,785	1,162,773.98		6,293.50	11,363.88	2,805.97	892,398.59	30,541.43	686.50
LAWRENCE	76,969	1,233,286.51		10,519.25	12,724.97	4,810.09	1,010,028.00	47,233.89	2,065.26
QUINCY	66,144	1,377,420.47		18,592.50	18,424.94	9,430.29	1,032,778.59	69,645.79	765.44
NEWTON	62,407	842,480.37		6,200.00	6,828.00	1,751.88	619,713.39	34,408.63	2,535.64
BROCKTON	61,444	985,399.35		10,620.14	15,247.78	4,173.52	744,391.54	38,825.77	2,100.00
MEDFORD	57,277	694,737.67		6,000.00	15,703.78	3,796.05	558,682.02	30,999.70	5,614.27
MALDEN	56,139	711,030.65		8,392.86	15,077.44	3,078.13	522,601.18	24,901.54	68.45
HOLYOKE	49,516	604,683.76		5,468.00	4,165.28	3,230.75	436,215.06	33,040.13	222.79
HAVERHILL	47,516	700,179.98		4,698.00	4,871.20	3,399.76	520,607.11	17,989.20	190.63
PITTSFIELD	47,228	770,341.09		7,700.00	10,840.13	1,641.55	609,407.85	22,933.75	2,852.57
EVERETT	43,472	501,047.67		4,700.04	9,742.80	1,474.28	373,814.32	17,593.93	4,985.52
SALEM	42,673	575,120.09		5,100.00	4,998.01	1,867.30	441,109.48	22,458.39	4,613.01
CHELSEA	41,952	512,272.36		5,525.00	6,191.74	2,639.45	398,104.97	17,116.44	1,679.20
CHICOPEE	41,700	476,955.31		3,893.96	8,186.76	1,984.63	349,681.42	15,953.53	3,572.23
FITCHBURG	40,557	490,552.51		4,009.00	5,525.37	2,269.17	371,992.85	24,644.71	1,552.78
WALTHAM	37,431	524,020.67		5,714.30	4,468.23	1,082.88	395,682.01	17,466.24	374.80
TAUNTON	35,319	489,291.24		4,300.00	7,047.00	3,214.30	421,662.93	13,083.80	5,855.53
REVERE	25,871	487,535.42		4,000.00	7,904.00	1,915.86	370,792.91	14,895.46	370.70
BEVERLY	24,525	341,792.93		5,000.00	3,999.49	1,633.06	247,437.69	15,320.40	643.12
NORTHAMPTON	24,256	360,265.24		5,300.00	3,100.00	1,098.86	284,002.01	10,502.02	2,875.41
MELROSE	24,164	358,747.21		5,250.00	5,830.00	1,965.23	265,379.06	10,771.35	550.60
GLOUCESTER	22,085	282,236.68		5,082.20	2,614.43	963.22	206,131.22	4,620.77	—
NORTH ADAMS	22,082	350,506.40		3,999.84	3,243.16	2,466.69	267,192.77	7,258.44	614.97
PEABODY	21,894	227,084.98		3,776.67	3,114.77	2,049.65	168,092.48	5,136.65	2,205.19
LEOMINSTER	21,835	283,193.80		3,789.42	4,813.67	2,049.65	213,701.43	10,627.34	766.29
ATTLEBORO	20,397	198,810.01		4,500.00	1,103.92	1,675.59	146,375.59	11,437.93	2,407.65
GARDNER	19,695	271,224.44		4,030.00	4,300.75	1,432.00	209,989.69	5,922.41	2,195.17
WOBURN	18,788	372,965.23		4,699.98	3,600.00	1,373.94	257,092.20	13,734.47	24.32
WESTFIELD	18,237.44	182,237.44		3,799.98	3,229.98	395.14	128,170.42	4,734.34	4,920.42
MARLBOROUGH	14,815	168,101.93		3,999.96	2,289.92	852.44	128,375.81	7,068.02	491.68
NEWBURYPORT									
39 Cities	2,975,790	\$46,650,181.09		\$305,780.49	\$839,564.52	\$240,757.26	\$35,395,238.21	\$1,645,577.14	\$107,903.99

TABLE VII. — *Maintenance of Departments* — Continued.
7. *Schools* — Concluded.

CITIES.	F Transportation	G Support of Truants	H Janitors' Services	I Fuel and Light	J Maintenance of Buildings and Grounds	K Furniture and Furnishings	L Rent	M Other Expenses
BOSTON	\$29,422.76	\$20,087.62	\$835,691.70	\$459,540.81	\$978,559.85	\$108,196.12	\$32,580.04	\$25,784.52
WORCESTER	7,708.03	1,528.20	213,770.84	117,829.98	221,500.93	12,967.71	3,340.00	10,935.46
SPRINGFIELD	23,059.12	806.34	252,947.14	118,734.32	132,456.35	5,885.59	—	130,027.47
CAMBRIDGE	1,768.50	234.29	136,658.37	51,618.85	20,794.06	431.75	—	35,017.48
FALL RIVER	11,870.40	750.43	89,467.58	45,462.82	36,194.69	3,040.35	2,578.76	12,428.58
NEW BEDFORD	4,527.88	104.00	94,946.60	44,907.53	32,226.31	4,520.80	1,400.00	11,985.14
LYNN	6,502.95	2,097.30	146,304.03	55,048.38	44,816.98	330.94	—	13,035.41
SOMERVILLE	7,900.00	134.29	101,800.00	49,647.14	57,691.08	1,166.38	—	4,514.26
LOWELL	4,940.00	194.29	113,913.42	50,029.23	34,686.73	2,248.00	300.00	2,414.00
LAWRENCE	—	2,636.01	92,469.21	34,135.55	81,833.01	61.50	—	7,549.03
QUINCY	8,937.75	655.67	65,121.13	34,210.88	32,866.17	4,780.16	—	3,565.22
NEWTON	5,489.65	1,019.73	91,769.43	51,070.93	77,796.07	14,119.85	913.14	91,304.09
BROCKTON	6,651.82	543.43	54,014.46	43,998.78	63,245.19	1,971.92	—	617.16
MEDFORD	5,377.50	526.30	71,238.00	33,284.55	35,540.36	3,882.50	—	23,191.99
MALDEN	—	390.29	43,014.19	20,116.06	35,317.41	4,257.51	—	846.39
HOLYOKE	6,934.50	131.44	58,937.89	26,417.34	30,509.55	3,748.72	2,199.96	8,031.65
HAVERHILL	13,140.40	—	39,164.84	26,825.44	33,731.95	1,954.80	—	6,427.75
PIITSFIELD	11,820.91	1,104.57	55,315.89	26,010.00	42,865.85	714.35	—	1,728.88
EVERETT	—	447.43	63,640.32	35,010.00	23,487.01	621.37	—	1,758.91
SALEM	5,102.27	1,327.88	38,441.45	19,635.14	14,730.15	882.35	176.50	9,141.04
CHELSEA	—	408.48	39,973.41	21,967.40	30,570.06	1,380.86	—	671.69
CHICOPEE	19,522.00	426.31	43,802.68	22,005.29	22,005.29	641.20	333.72	2,022.41
WITCHBURG	5,618.60	599.21	33,827.77	24,728.00	11,454.66	1,841.22	—	15,703.32
WALTHAM	8,976.16	109.14	27,921.96	18,313.73	19,731.47	1,182.74	—	4,623.43
TAUNTON	15,359.50	74.57	36,108.48	24,377.44	13,022.72	541.29	315.00	9,233.21
REVERE	5,510.62	—	47,617.16	21,902.18	7,704.94	—	—	1,692.78
BEVERLY	6,378.26	263.71	39,120.67	18,062.08	21,966.17	245.52	—	1,320.08
NORTHAMPTON	4,168.51	156.60	20,834.70	18,339.33	21,980.32	1,037.49	—	1,192.22
MELROSE	233.75	—	24,607.49	17,059.25	9,724.96	46.01	39.00	1,676.48
GLOUCESTER	9,490.00	344.86	27,059.13	15,520.90	14,766.66	305.23	—	1,344.19
NORTH ADAMS	2,840.50	158.00	17,552.75	11,488.08	5,952.61	31.21	—	4,821.69
PEABODY	7,997.00	249.43	28,661.57	15,791.24	11,110.77	1,018.92	—	901.69
LEOMINSTER	5,967.00	69.44	17,073.97	10,607.53	6,208.39	499.42	125.00	2,158.64
ATTLEBORO	9,254.87	118.58	19,999.23	11,609.10	9,102.59	—	—	3,795.87
GARDNER	3,879.50	61.15	9,734.45	11,479.19	5,649.67	—	—	405.56
WOBURN	800.00	—	25,616.22	12,034.65	4,227.54	63.65	—	502.36
WESTFIELD	18,395.08	254.87	22,705.69	17,341.03	8,432.96	25.50	—	23,385.19
MALDENBOROUGH	9,238.59	40.86	10,354.04	7,124.13	4,303.19	75.30	—	5,850.85
NEWBURYPORT	746.25	910.87	9,097.50	6,932.00	6,260.69	428.43	412.50	235.86
39 Cities	\$288,300.63	\$38,744.16	\$3,160,295.36	\$1,650,924.78	\$2,265,282.02	\$184,506.96	\$45,363.62	\$481,941.95

TABLE VII. — *Maintenance of Departments — Continued.*
8. *Libraries.*

CITIES.	Population of 1935	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON	817,713	\$1,126,696.97	\$766,444.12	\$118,581.30	\$61,894.18	\$41,373.50	\$68,981.34	\$69,422.53
WORCESTER	190,471	173,960.12	129,704.81	19,944.00	5,380.46	6,465.58	7,211.09	5,245.18
SPRINGFIELD	149,642	205,299.96						1,205,299.96
CAMBRIDGE	118,075	84,393.74	61,014.26	8,526.57	1,922.95	1,968.06	8,180.20	843.14
FALL RIVER	117,414	42,407.93	28,334.13	7,279.44	2,642.39	2,864.37	444.46	2,536.31
NEW BEDFORD	110,022	65,023.01	50,261.80	8,390.48	2,227.81	665.64	940.97	6,888.28
LITTON	100,909	78,826.47	53,270.84	8,833.33	3,018.51	3,340.58	3,474.93	4,212.78
SOMERVILLE	100,773	76,541.41	60,354.69	6,832.24	4,477.15	3,840.82	1,303.73	3,064.05
LOWELL	100,113	36,536.53	19,028.25	5,988.63	4,155.05	1,811.57	3,069.92	1,440.23
LAWRENCE	80,785	47,300.49	34,021.01	6,335.50	2,438.44	1,210.63	1,253.74	1,380.23
QUINCY	76,909	64,816.55	38,541.01	11,038.09	2,011.73	2,887.03	7,641.31	2,637.68
NEWTON	66,144	91,825.30	51,145.65	17,988.96	2,601.86	2,280.73	3,805.14	5,093.46
BROCKTON	62,407	42,789.43	23,626.19	9,408.59	2,366.86	2,168.75	3,653.94	1,553.10
MEDFORD	61,444	31,499.97	19,660.53	6,484.50	1,154.55	961.94	1,725.43	1,513.02
MALDEN	57,277	46,937.86	29,348.94	5,223.25	1,490.62	2,326.44	2,401.47	6,207.14
HOLYOKE	56,139	32,500.00						1,32,500.00
HAYVERHILL	49,516	39,246.92	21,106.37	7,752.84	1,190.19	1,375.68	3,974.61	3,847.23
PITTSFIELD	47,516	24,363.12						1,24,363.12
EVERETT	47,228	37,017.56	22,462.03	8,400.13	1,148.03	1,520.74	2,217.46	1,269.17
SALEM	43,472	36,414.77	21,116.06	7,284.23	1,302.97	1,871.17	1,663.46	3,176.88
CHELSEA	42,673	26,030.90	15,380.53	2,297.16	3,390.11	999.70	1,543.93	2,410.47
CHICPEE	41,952	17,429.85	11,478.79	1,929.83	699.92	840.13	1,288.97	1,192.21
FITCHBURG	41,700	16,686.59	9,773.38	3,889.80	517.01	857.79	801.08	847.53
WALTHAM	40,557	20,652.89	4,834.37	3,889.80	2,363.62	1,831.47	474.93	786.19
TAUNTON	37,431	22,028.48	11,717.18	6,947.78	654.50	2,233.04	694.23	781.75
REVERLY	35,319	6,308.03	4,520.00	1,042.54		513.72	36.83	194.04
BEVERLY	25,871	19,445.65	19,445.65	11,209.81	1,536.46	1,864.11	1,630.57	1,454.96
NORTHAMPTON	24,525	41,382.60	23,534.52	8,871.78	2,295.83	2,320.39	2,384.64	1,975.44
MELROSE	24,256	19,086.31	13,713.11	2,774.75	499.29	734.45	845.01	499.70
GLOUCESTER	24,164	1,000.00						11,000.00
NORTH ADAMS	22,085	19,523.81	12,663.79	2,851.64	740.25	933.36	1,318.32	1,016.49
PEABODY	22,082	4,157.47						14,157.47
LEOMINSTER	21,894	12,462.22	7,470.66	3,072.54	413.74	783.66	288.13	433.49
ATTLEBORO	21,835	20,862.68	10,505.76	3,683.07	596.23	1,580.86	2,970.11	1,526.65
GARDNER	20,397	10,000.00						10,000.00
WOBURN	19,695	22,975.69	13,757.96	4,260.34	915.25	1,101.67	1,621.82	1,318.65
WESTFIELD	18,788	22,384.57						1,22,384.57
MARLBOROUGH	15,781	10,053.33	5,896.11	2,447.24	150.89	295.29	719.49	549.31
NEWBURYPORT	14,815	16,947.69	11,278.15	1,711.25	325.37	1,729.99	1,407.45	493.48
39 Cities	2,975,790	\$2,741,838.86	\$1,621,229.17	\$325,695.98	\$112,539.92	\$99,552.86	\$149,402.06	\$433,418.87

1 Appropriation.

TABLE VII. — *Maintenance of Departments — Continued.*
9. Recreation.

CITIES.	Population of 1935	A TOTAL EXPENSES	B General Administration	C. PARKS AND GARDENS MAINTENANCE			D Playgrounds and Gymnasias	E Bathhouses and Beaches	F. CELEBRATIONS AND ENTERTAINMENTS	
				By City	Metropolitan Park	State Parks and Reservations			Fourth of July	All Other
BOSTON	817,713	\$2,138,458.25	\$146,873.45	\$683,762.47	\$751,418.70	—	\$342,507.52	\$184,871.53	\$9,748.29	\$19,276.29
WORCESTER	190,471	136,753.14	—	91,240.68	—	\$2,835.85	33,208.52	6,001.84	704.00	2,762.25
SPRINGFIELD	149,642	309,843.98	14,356.13	171,920.87	—	2,353.77	114,879.53	6,129.18	204.50	—
CAMBRIDGE	118,075	198,290.38	2,300.65	58,763.63	86,441.42	—	44,879.58	5,043.72	—	861.38
FALL RIVER	117,414	34,098.30	—	32,805.11	—	1,293.19	—	—	—	—
NEW BEDFORD	110,022	47,503.15	—	37,573.08	—	1,421.84	—	7,783.39	—	—
LYNN	100,909	153,833.68	—	45,073.53	66,354.78	—	38,252.76	—	2,482.00	—
SOMERVILLE	100,773	113,587.45	—	16,639.84	63,037.76	—	31,173.54	2,449.36	—	1,670.61
LOWELL	100,114	31,742.98	—	13,336.96	—	1,182.91	9,566.80	783.41	—	286.95
LAWRENCE	86,785	52,873.79	—	34,929.48	—	1,079.87	5,182.42	9,371.86	—	2,049.21
QUINCY	76,909	73,552.36	677.88	7,271.37	55,139.68	—	9,838.46	120.00	400.00	1,910.16
NEWTON	66,144	156,103.41	—	12,401.77	63,450.99	—	75,661.28	3,758.15	—	504.97
BROCKTON	62,407	27,000.70	—	9,136.80	—	779.17	2,541.88	5,268.47	—	831.22
MEDFORD	61,444	66,391.55	2,393.48	18,202.56	41,493.91	—	15,549.77	—	—	3,283.64
MALDEN	57,277	65,394.94	—	27,324.27	37,831.73	—	1,083.70	6,601.38	71.40	1,759.72
HOLYOKE	56,139	39,823.75	—	15,409.01	—	860.52	15,549.77	—	200.58	—
HAVERHILL	49,516	22,947.46	—	16,958.71	—	584.53	—	636.08	—	456.12
PITTSFIELD	47,516	17,467.65	—	15,971.43	—	610.14	—	725.00	—	1,331.67
EVERETT	47,228	76,962.22	—	17,215.48	—	—	25,630.29	—	—	250.00
SALEM	43,472	67,985.95	2,753.90	28,491.55	—	547.47	28,116.00	—	—	374.48
CHELSEA	42,673	40,883.67	3,329.31	4,234.23	26,693.54	—	6,023.95	4,836.88	—	3,241.15
CHICPEE	41,952	17,159.46	—	7,942.60	—	486.30	8,673.16	—	—	402.64
FITCHBURG	41,700	17,390.52	—	2,589.56	—	524.87	8,073.15	—	—	849.90
WALTHAM	40,557	39,236.02	—	10,804.93	26,500.03	413.69	9,111.43	964.61	—	70.99
TAUNTON	37,431	17,570.74	—	418.40	20,136.80	—	5,992.12	360.00	—	—
REVERE	35,319	20,555.20	—	2,539.08	—	383.56	6,641.85	4,567.07	454.00	—
BEVERLY	25,871	15,466.83	—	688.55	—	285.03	643.52	—	—	881.27
NORTHAMPTON	25,871	1,636.53	—	—	16,358.01	—	—	—	125.00	19.43
MELROSE	24,525	33,353.37	2,894.85	13,575.51	—	338.06	2,348.70	1,617.61	—	13,490.00
GLOUCESTER	24,104	12,782.71	—	7,129.05	—	247.37	992.44	—	—	400.00
NORTH ADAMS	22,085	1,662.07	—	2,550.00	—	254.60	4,742.70	—	58.70	172.26
PEABODY	22,082	12,332.67	—	7,276.67	—	253.39	2,051.70	—	—	—
LEOMINSTER	21,894	3,001.82	—	621.73	—	258.82	2,063.66	—	—	75.00
ATTLEBORO	21,835	16,900.66	—	14,578.18	—	234.71	4,261.83	—	—	—
GARDNER	20,397	18,482.85	1,231.69	3,187.61	—	9,567.01	—	9,567.01	—	207.42
WOBURN	19,695	14,773.69	—	1,437.34	11,476.80	—	568.46	1,083.67	—	—
WESTFIELD	18,788	3,604.37	—	1,437.34	—	220.85	—	—	—	234.41
MARLBOROUGH	15,781	3,108.33	—	2,155.27	—	172.65	396.00	150.00	—	—
NEWBURYPORT	14,815	4,554.28	—	3,889.35	—	158.18	467.75	—	—	39.00
39 Cities	2,975,790	\$4,114,871.48	\$185,298.85	\$1,439,117.67	\$1,299,351.12	\$17,781.34	\$849,851.54	\$262,689.22	\$14,448.47	\$46,333.27

TABLE VII. — *Maintenance of Departments — Continued.*
10. Pensions.

CITIES.	Population of 1935	A		B. DEPARTMENTAL					C		D	E
		TOTAL EXPENSES		Police	Fire	Highways	Schools	All Other	Water	Cemetery		
BOSTON	817,713	\$2,707,919.36	\$361,457.66	\$896,098.97	\$13,531.11	\$133,193.02	\$35,296.35		\$19,725.69	—	—	\$1,748,616.56
WORCESTER	190,471	234,406.96	22,588.01	32,148.29	50,153.46	34,838.47	19,700.85		19,700.85	—	—	68,029.14
SPRINGFIELD	190,471	99,193.39	23,225.26	36,963.45	20,656.72	13,398.72	4,949.24		4,949.24	—	—	—
CAMBRIDGE	118,075	233,306.75	32,868.77	45,690.09	74,403.87	23,504.43	17,556.29		17,556.29	—	—	—
FALL RIVER	117,414	149,535.06	49,296.80	44,832.35	41,163.60	8,907.29	1,419.18		1,419.18	—	—	—
NEW BEDFORD	110,022	63,061.05	37,555.39	16,460.50	2,095.66	2,083.77	4,866.33		1,916.44	—	—	—
LYNN	100,909	104,487.28	23,860.28	32,931.29	25,391.16	12,796.05	1,017.52		5,571.04	—	—	—
SOMERVILLE	110,300.55	110,300.55	23,931.40	30,079.14	16,102.11	2,194.00	13,835.38		1,017.52	—	—	25,335.00
LOWELL	100,773	93,972.38	16,459.02	22,202.75	27,937.09	4,184.78	16,396.20		6,792.54	—	—	—
LAWRENCE	86,785	53,522.59	27,382.00	25,270.59	870.00	—	—		—	—	—	—
QUINCY	76,909	46,082.67	8,358.90	12,515.57	13,567.44	583.32	10,107.26		950.18	—	—	—
NEWTON	66,144	126,321.24	22,694.06	14,041.55	47,464.73	3,789.11	3,789.11		6,508.79	—	—	31,823.00
BROCKTON	62,407	64,793.77	14,170.51	15,933.58	17,456.33	1,969.60	7,365.65		7,904.10	—	—	—
MEDFORD	61,444	25,935.96	7,339.46	3,426.00	12,551.50	—	—		2,619.00	—	—	—
MALDEN	57,277	59,126.34	13,997.84	15,372.24	25,027.63	—	—		1,880.63	—	—	—
HOLYOKE	56,139	29,245.31	14,693.62	19,001.50	1,463.35	—	—		12,930.99	—	—	—
HAVERTHILL	49,516	79,658.51	3,755.71	13,438.74	5,964.06	1,500.00	—		—	—	—	—
PITTSFIELD	47,516	16,490.89	8,999.05	6,365.59	—	1,126.25	—		—	—	—	—
EVERETT	47,228	53,101.80	18,980.31	17,800.00	—	780.00	—		—	—	—	—
SALISBURY	43,472	24,397.00	4,773.80	6,288.81	8,594.37	499.92	—		1,243.50	—	—	—
CHELSEA	42,673	50,642.62	11,753.25	16,147.13	8,841.83	2,996.60	—		1,967.33	—	—	—
CHICPEA	41,952	13,011.22	—	5,699.04	5,710.97	—	—		1,601.21	—	—	—
WALTHAM	41,700	31,716.35	10,421.42	5,195.38	12,131.36	1,296.83	—		2,671.36	—	—	—
FRITCHBURG	40,557	32,247.38	6,474.10	7,116.10	11,167.28	1,864.72	—		3,165.27	—	—	—
TAUNTON	37,431	3,452.56	1,207.25	2,245.31	—	—	—		—	—	—	—
REVERE	35,319	16,919.25	6,232.00	6,107.50	3,799.75	—	—		780.00	—	—	—
BEVERLY	25,871	11,457.16	5,620.00	1,965.57	2,871.59	—	—		1,000.00	—	—	—
NORTHAMPTON	24,525	1,462.50	1,462.50	—	—	—	—		—	—	—	—
MELROSE	24,256	17,847.55	950.00	724.03	—	500.00	—		—	—	—	—
GLoucester	24,164	13,882.22	9,376.26	4,505.96	—	—	—		—	—	—	—
NORTH ADAMS	22,085	8,090.65	3,924.27	4,166.38	—	—	—		—	—	—	—
PEABODY	22,082	11,293.80	912.48	7,431.72	2,247.60	—	—		—	—	—	—
LEOMINSTER	21,894	936.00	—	—	—	—	—		—	—	—	—
ATTLEBORO	21,835	5,325.00	2,580.00	2,745.00	—	—	—		—	—	—	—
GARDNER	20,397	7,569.08	4,087.50	2,671.58	—	—	—		—	—	—	—
WOBURN	19,695	10,945.69	2,321.20	2,174.50	6,449.99	—	810.00		—	—	—	—
WESTFIELD	18,783	2,004.75	1,003.75	1,001.00	—	—	—		—	—	—	—
MAHAROUGH	15,781	2,400.75	—	2,400.75	—	—	—		—	—	—	—
NEWBURYPORT	14,815	1,855.72	—	1,855.72	—	—	—		—	—	—	—
39 Cities	2,975,790	\$4,616,926.31	\$804,713.83	\$684,342.09	\$457,954.79	\$171,044.87	\$247,315.94		\$122,409.34	\$13,305.48		\$1,915,839.97

¹ Includes \$11,014.21 other enterprises.

² Includes water, amount not specified.

³ Includes \$29,895.85 public works.

⁴ Includes \$8,468.82 electric light and gas.

⁵ Includes \$13,465.49 public works.

⁶ Includes \$688.29 electric light.

⁷ Includes \$15,075.52 public works.

⁸ Electric light.

TABLE VII. — *Maintenance of Departments — Concluded.*
11. *Unclassified.*

CITIES.	Population of 1935	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E Rent for Military Organizations	F Care of Soldiers' Graves	G Blanket Insurance	H City Clocks	I Ice for Drinking Fountains	J All Other
BOSTON . . .	817,713	\$1,647,868.16	\$132,470.40	\$24,914.42	\$6,712.62	—	—	—	\$30.00	—	\$1,483,740.72
WORCESTER . . .	190,471	149,536.19	50,216.33	—	2,798.90	\$5,600.00	\$1,745.00	—	300.00	\$1,369.26	78,506.77
SPRINGFIELD . . .	118,673	114,573.98	20,443.96	2,946.40	2,081.67	1,380.00	1,369.50	—	—	—	86,332.45
CAMBRIDGE . . .	118,075	152,462.13	12,198.21	1,675.81	2,979.65	1,236.00	689.47	—	—	—	133,683.99
FALL RIVER . . .	117,414	70,817.57	4,738.30	—	385.67	2,300.00	276.00	\$17,025.05	—	—	45,082.55
NEW BEDFORD . . .	100,022	26,019.90	4,016.35	320.00	1,794.48	3,700.00	1,778.15	29,811.23	200.00	—	15,010.42
LYNN . . .	100,909	48,549.67	12,855.21	332.40	2,467.18	—	—	—	—	—	2,823.65
SOMERVILLE . . .	100,773	133,904.38	7,922.82	2,532.08	999.48	1,135.00	—	—	—	—	120,315.00
LOWELL . . .	100,114	47,107.26	1,105.40	—	1,232.77	—	845.80	—	—	170.45	143,812.84
LAWRENCE . . .	86,785	68,906.29	9,162.62	1,510.00	3,025.66	425.00	—	18,107.41	—	450.00	36,225.60
QUINCY . . .	76,909	10,390.87	3,243.95	1,624.99	1,075.55	—	—	—	100.00	—	1,396.38
NEWTON . . .	66,144	38,023.28	1,330.30	620.30	388.75	—	—	—	—	—	35,683.93
BROCKTON . . .	62,407	31,916.96	2,668.99	1,304.35	1,430.41	3,004.00	1,298.00	13,198.22	—	—	28,215.21
MEDFORD . . .	61,444	85,237.31	4,798.75	595.36	967.72	3,500.00	—	10,994.70	—	—	62,073.26
MALDEN . . .	57,277	82,798.03	2,872.25	—	2,196.30	2,440.26	—	—	—	—	63,234.78
HOLYOKE . . .	56,139	96,537.01	5,975.85	1,190.16	1,075.11	2,029.17	—	—	—	—	85,855.63
HAVERHILL . . .	49,516	35,381.28	10,095.55	—	423.45	—	—	—	836.53	—	19,418.58
PITTSFIELD . . .	47,516	54,170.20	4,300.46	2,069.46	1,061.31	1,400.00	500.00	18,476.14	50.00	—	42,631.83
EVERETT . . .	47,228	97,275.96	4,492.94	—	1,291.33	2,800.00	400.00	12,735.84	150.00	—	74,887.74
SALEN . . .	43,472	35,530.54	2,600.00	905.40	1,313.60	1,300.00	20.00	4,844.52	—	—	27,533.81
CHELSEA . . .	42,673	42,195.74	11,900.61	—	497.81	1,219.27	—	—	—	—	22,817.01
CHICOPPEE . . .	41,932	5,273.91	5,273.91	1,230.00	—	—	279.50	—	50.00	517.70	200.00
FITCHBURG . . .	41,700	18,121.16	2,301.21	1,347.50	727.12	3,250.00	—	—	157.45	—	10,708.13
WALHAM . . .	40,557	49,964.95	2,301.33	1,377.69	819.31	1,577.00	—	—	—	—	43,732.17
TAUNTON . . .	37,431	8,847.34	1,891.50	—	775.90	1,500.00	—	21,943.97	—	—	8,679.94
REVERE . . .	35,319	37,170.95	12,531.93	147.50	435.00	—	—	—	—	—	2,122.55
REVERLY . . .	23,871	12,004.38	730.00	1,050.33	1,000.00	1,978.92	—	—	—	—	8,216.13
NORTHAMPTON . . .	24,325	7,555.24	8,411.01	616.56	404.47	1,102.00	—	—	—	—	4,590.91
NELROSE . . .	24,256	24,551.45	2,835.80	306.98	549.11	—	—	9,111.08	80.30	—	11,730.48
GLoucester . . .	24,104	19,180.25	8,411.01	711.94	980.00	300.00	—	—	68.50	—	8,708.80
NORTH ADAMS . . .	22,085	10,500.97	1,979.16	447.28	445.10	—	—	10,487.69	498.00	—	7,029.43
PEABODY . . .	22,082	19,926.76	6,548.93	—	1,585.00	—	—	—	—	—	807.14
LEMINSTER . . .	21,894	4,623.00	1,858.60	234.65	516.15	900.00	—	—	—	—	1,113.60
ATLEBORO . . .	21,855	9,796.19	453.00	1,292.09	500.00	1,600.00	—	—	—	—	5,951.10
GARDNER . . .	20,397	8,731.08	113.00	425.00	249.72	2,180.00	173.50	3,248.51	—	290.07	2,051.28
WOBURN . . .	19,695	16,008.60	1,426.60	500.00	937.71	972.00	—	5,619.73	—	—	6,532.56
WESTFIELD . . .	18,788	8,018.31	46.45	310.20	600.00	—	95.00	—	50.00	—	6,561.66
MARLBOROUGH . . .	15,781	4,382.49	825.58	355.02	418.30	2,100.00	—	—	—	—	588.59
NEWBURYPORT . . .	14,815	5,257.95	1,211.11	317.00	450.00	—	90.00	—	100.00	—	3,089.84
39 Cities . . .	2,975,790	\$3,346,985.77	\$369,925.87	\$53,270.87	\$48,461.75	\$58,888.62	\$12,137.92	\$175,604.09	\$2,679.78	\$2,797.48	\$2,623,219.39

¹ Includes \$18,666.45 for auditorium

² Includes \$5,114.42 for municipal garage.

³ Includes \$21,942.52 for city yard.

⁴ Includes \$15,655.19 for municipal yard and garage.

⁵ Includes \$22,875.28 for tax judgments.

⁶ Includes \$4,682.84 for vacations, public works.

TABLE VIII. — Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Population of 1935	A. PUBLIC SERVICE ENTERPRISES							B		Trust Funds
		TOTAL EXPENSES	ELECTRIC LIGHT	WATER		ALL OTHER			Cemeteries		
				Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves		Miscella- neous	
BOSTON	817,713	\$2,622,510.91	-	\$836,118.95	\$885,582.24	\$22,288.49	-	-	\$878,521.23	\$119,677.33	\$192,557.27
WORCESTER	190,471	240,816.04	-	239,959.95	-	-	\$856.09	-	-	58,275.88	9.50
SPRINGFIELD	311,190	311,190.86	-	311,190.86	-	-	-	-	-	-	101.27
CAMBRIDGE	118,075	340,998.55	-	340,998.55	-	-	-	-	-	49,542.39	-
FALL RIVER	117,414	151,652.96	-	150,514.94	-	-	-	\$1,138.02	-	28,985.21	105.26
NEW BEDFORD	110,022	190,823.76	-	190,168.96	-	-	-	654.80	-	41,639.12	31.34
LYNN	100,909	186,818.93	-	186,818.93	-	-	-	-	-	70,265.86	1,625.19
SOMERVILLE	100,773	182,113.17	-	99,965.12	82,148.05	-	-	-	-	-	-
LOWELL	100,114	262,876.11	-	261,724.45	-	-	1,151.66	-	-	30,850.74	-
LAWRENCE	86,785	190,271.96	-	190,271.96	-	-	-	-	-	25,099.76	-
QUINCY	76,909	152,518.54	-	94,842.42	57,676.12	-	-	-	-	33,520.87	919.57
NEWTON	66,144	217,349.27	-	212,053.73	5,295.54	-	-	-	-	565.71	296.17
BROCKTON	62,407	121,893.32	-	121,893.32	-	-	-	-	-	17,437.65	-
MEDFORD	61,444	73,106.39	-	36,681.60	36,425.39	-	-	-	-	28,697.92	-
MALDEN	57,277	93,405.67	-	56,276.73	37,128.94	-	-	-	-	28,668.28	212.98
HOLYOKE	56,139	937,018.24	1 \$823,071.95	113,946.29	-	-	-	-	-	-	-
HAVERHILL	49,516	107,604.49	-	107,501.09	-	-	103.40	-	-	699.86	197.25
PITTSFIELD	47,516	59,028.96	-	58,679.96	-	-	349.00	-	-	-	-
EVERETT	47,228	83,293.94	-	40,287.59	43,006.35	-	-	-	-	25,454.78	-
SALEM	43,472	95,984.32	-	94,436.94	-	-	1,547.38	-	-	31,069.12	911.74
CHELSEA	42,673	68,250.94	-	36,154.58	32,096.36	-	-	-	-	-	-
CHICOPPEE	41,952	382,098.81	291,299.12	90,799.69	-	-	-	-	-	8,490.10	573.26
FITCHBURG	41,700	65,471.18	-	65,471.18	-	-	-	-	-	22,707.93	-
WALTHAM	40,557	65,881.80	-	65,881.80	-	-	-	-	-	21,948.39	-
TAUNTON	37,431	414,222.15	324,739.64	89,482.51	21,403.17	-	-	-	-	11,016.69	-
REVERE	35,819	48,663.52	-	27,260.35	-	-	-	-	-	15,283.88	-
BEVERLY	25,971	46,870.53	-	46,870.53	-	-	-	-	-	12,785.79	162.20
NORHAMPTON	24,525	69,797.24	-	68,005.01	16,913.76	-	-	-	-	21,956.42	11.00
MELROSE	24,256	40,348.74	-	23,434.98	-	-	-	-	-	1,882.11	-
GLOUCESTER	24,164	63,889.95	-	63,889.95	-	-	-	-	-	8,483.18	-
NORTH ADAMS	22,085	38,164.31	-	36,868.65	-	-	1,295.66	-	-	10,897.53	-
PEABODY	22,082	309,092.80	232,404.44	75,061.03	-	-	1,627.33	-	-	11,663.58	212.28
LEOMINSTER	21,894	33,600.27	-	33,041.68	-	-	-	-	-	-	-
ATTLEBORO	21,835	33,869.47	-	33,869.47	-	-	-	-	-	-	-
GARDNER	20,397	49,559.36	-	49,559.36	-	-	-	-	-	7,650.30	-
WOBURN	19,695	42,961.37	-	42,961.37	-	-	-	-	-	10,377.81	-
WESTFIELD	18,788	339,707.23	2 302,131.91	37,575.32	-	-	-	-	-	232.05	-
MARLBOROUGH	15,781	32,739.36	-	32,739.36	-	-	-	-	-	3,804.59	-
NEWBURYPORT	14,815	54,512.97	-	40,784.73	-	-	-	-	13,728.24	506.07	19.36
39 Cities	2,975,790	\$8,820,978.99	\$1,973,647.06	\$4,704,043.89	\$1,217,675.92	\$22,288.49	\$7,489.11	\$1,792.82	\$894,041.70	\$766,196.90	\$197,941.64

1 Includes \$377,774.17 for gas.

2 Includes gas, amount not specified.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A		B. DEPARTMENTAL					Soldiers' Benefits
	TOTAL EXPENSES	General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities		
BOSTON	\$61,467,375.31	\$1,861,189.96	\$8,248,221.14	\$4,444,755.57	\$3,468,457.17	\$17,242,366.13	\$938,931.09	
WORCESTER	10,882,170.33	505,600.66	1,875,834.17	720,382.00	686,047.85	2,330,567.85	177,167.02	
SPRINGFIELD	10,010,209.91	404,358.67	1,696,238.48	813,372.60	901,592.44	1,705,125.35	318,259.86	
CAMBRIDGE	6,501,484.75	283,061.97	1,100,434.70	626,684.89	382,736.15	1,088,846.81	109,036.63	
FALL RIVER	3,983,607.81	187,647.71	676,257.14	260,397.78	232,083.10	816,872.78	164,188.04	
NEW BEDFORD	4,345,590.58	213,771.65	877,924.28	422,998.79	255,807.59	708,414.07	111,520.17	
LYNN	5,020,409.08	181,162.42	883,198.35	429,801.90	260,984.77	1,013,274.29	74,471.97	
SOMERVILLE	4,968,345.14	235,495.35	798,867.09	506,535.22	343,135.22	891,682.83	166,787.63	
LOWELL	4,297,247.84	200,934.30	673,624.19	305,513.94	401,399.33	923,151.23	166,787.63	
LAWRENCE	3,824,607.69	156,893.41	605,232.74	376,865.36	421,015.56	581,187.58	51,881.18	
QUINCY	3,987,820.59	180,459.65	572,486.76	373,656.29	349,573.02	894,919.72	51,636.91	
NEWTON	4,109,464.02	182,688.57	581,234.27	373,210.62	519,046.37	295,714.09	70,971.45	
BROCKTON	2,925,269.14	145,279.87	474,743.62	294,883.25	223,098.37	564,977.45	64,943.10	
MEDFORD	2,659,470.99	132,377.32	407,145.68	208,851.87	185,968.75	360,914.62	57,659.99	
MALDEN	2,443,124.30	93,845.72	448,181.95	245,135.05	169,245.36	408,714.46	55,575.84	
HOLYOKE	3,445,970.63	151,995.58	506,873.45	214,074.80	151,607.74	470,688.26	48,142.42	
HAVERHILL	2,448,899.88	101,283.93	352,788.50	143,912.14	177,368.19	784,985.17	85,106.63	
PUTTSFIELD	2,276,436.35	97,207.67	261,130.90	111,155.14	242,598.47	607,536.74	72,756.21	
EVERETT	2,677,870.52	114,909.09	417,711.36	142,176.95	128,457.62	658,411.94	40,926.19	
SALAM	1,020,390.98	101,610.13	313,651.01	151,864.06	209,911.88	409,086.60	40,926.19	
CHELSEA	2,257,054.26	99,872.32	361,070.71	154,005.47	148,810.60	632,183.23	58,187.97	
CHICOPPEE	2,069,429.60	92,301.83	253,530.78	123,127.57	126,356.30	477,900.51	88,329.82	
FITCHBURG	1,922,161.29	94,095.86	269,705.27	125,181.29	189,894.41	553,765.81	38,866.35	
WALTHAM	1,762,670.09	106,361.00	261,215.07	144,179.84	117,078.36	383,146.75	19,913.95	
TAUNTON	1,872,248.33	81,384.31	262,308.82	108,862.64	124,582.25	265,570.29	28,381.39	
REVERE	1,580,844.37	89,711.13	202,145.08	86,659.23	74,778.39	386,763.21	21,879.14	
BEVERLY	1,497,212.43	76,555.59	273,035.03	94,944.99	186,929.41	225,238.41	13,759.24	
NORTHAMPTON	995,625.92	48,332.31	147,546.46	46,712.91	121,406.56	124,710.54	30,344.11	
MELROSE	1,189,558.67	80,640.56	179,806.72	89,321.44	83,695.24	107,495.84	33,073.75	
GLOUCESTER	849,012.03	81,079.45	197,299.96	75,291.49	135,903.63	190,030.80	38,588.89	
NORTH ADAMS	1,373,618.15	52,646.35	115,981.97	40,599.65	101,621.51	171,629.03	17,871.85	
PEABODY	1,813,342.29	63,674.21	185,317.76	84,184.72	79,523.31	226,526.95	16,183.68	
LEAMINGTON	46,125.67	111,186.52	43,505.96	43,505.96	112,087.27	194,032.78	13,032.40	
ATTLEBORO	942,311.84	164,588.06	164,588.06	45,050.86	66,442.72	194,999.09	32,274.90	
ATTLEBORO	700,662.00	62,795.95	83,129.84	60,957.17	85,269.36	114,695.02	17,888.47	
GARDNER	37,919.46	83,129.84	60,957.17	44,180.83	93,404.35	180,176.67	16,474.89	
WOBURN	51,872.14	106,795.19	44,180.83	35,807.63	82,496.45	96,122.66	10,194.09	
WESTFIELD	1,130,098.84	41,434.65	115,126.85	35,807.63	87,996.94	98,482.36	18,435.41	
MAHAROUGH	602,736.49	85,152.25	79,839.36	35,925.68	69,597.09	127,861.41	25,456.77	
NEWBURYPORT	623,126.40	32,090.12	79,839.36	35,925.68	69,597.09	127,861.41	25,456.77	
39 Cities	\$168,502,083.83	\$6,812,813.82	\$25,166,561.48	\$12,596,118.55	\$11,798,026.10	\$37,459,550.93	\$3,413,091.91	

TABLE IX. — Summary of Maintenance — Concluded.

CITIES.	B. DEPARTMENTAL — Concluded					C			
	Schools	Libraries	Recreation	Pensions	Unclassified	Public Service Enterprises	Cemeteries	Trust Funds	E
BOSTON	\$14,707,766.00	\$1,126,696.97	\$2,138,458.25	\$2,707,919.36	\$1,647,868.16	\$2,622,510.91	\$119,677.33	\$192,557.27	
WORCESTER	3,592,816.95	173,960.12	136,753.18	234,406.96	149,536.19	240,816.04	58,275.88	5,550	
SPRINGFIELD	3,131,059.07	205,290.96	309,843.98	99,193.39	114,573.98	311,170.86		101.27	
CAMBRIDGE	1,851,658.66	84,393.74	198,290.38	233,306.75	152,465.13	340,998.55	49,542.39		
FALL RIVER	1,168,558.37	42,407.93	47,098.30	149,535.66	70,817.57	151,652.96	28,865.21	105.26	
NEW BEDFORD	1,380,362.01	53,023.01	47,503.15	63,061.68	26,619.90	190,823.76	41,639.12	31.34	
LYNN	1,327,108.30	78,826.47	153,833.08	104,487.28	48,549.67	186,818.93	76,265.86	1,625.19	
SOMERVILLE	1,492,854.41	76,541.41	113,587.43	110,300.55	132,904.38	182,113.17			
LOWELL	1,122,691.22	36,536.53	31,742.98	93,972.38	47,167.26	262,876.11	30,850.74		
LAWRENCE	1,162,773.98	47,300.49	52,873.79	53,522.59	68,906.29	190,271.96	25,099.76		
QUINCY	1,233,286.51	64,816.85	73,552.36	46,082.67	10,390.87	152,518.54	33,520.87	919.57	
NEWTON	1,477,420.47	91,825.50	156,103.41	126,321.24	38,023.28	217,349.27	565.71	296.17	
BROCKTON	842,480.39	42,789.43	27,000.70	64,799.77	34,916.96	121,893.32	17,437.65		
MEDFORD	988,399.95	31,499.97	66,391.55	25,935.96	85,237.31	73,106.99	28,697.92		
MALDEN	694,737.67	46,997.86	65,394.94	59,126.34	82,798.03	93,405.67	28,668.28	212.98	
HOLYOKE	711,030.65	32,500.00	39,823.75	78,245.31	96,537.01	937,018.24			
HAVERHILL	604,683.76	39,246.92	22,947.46	29,658.51	35,381.28	107,604.49	699.86	197.25	
PITTSFIELD	700,179.98	24,363.12	17,467.65	53,101.80	54,170.20	59,028.96			
EVERETT	37,017.56	37,017.56	76,962.22	24,397.00	97,275.96	83,293.94	25,454.78		
SALEM	501,047.67	36,414.77	67,985.95	24,397.00	35,530.54	95,984.32	31,069.12	911.74	
CHICPEA	575,120.09	26,030.90	40,683.67	50,642.62	42,195.74	68,250.94			
CHICPEA	512,272.36	17,439.85	7,159.46	13,011.22	84,200.99	382,098.81	8,490.10		
WITCHBURG	476,955.31	16,686.59	17,390.52	31,716.35	19,181.16	65,471.18	22,767.93		
WALTHAM	490,552.51	30,943.47	39,236.62	32,247.38	49,964.95	65,881.80	21,948.39		
TAUNTON	524,020.67	22,028.48	17,570.74	3,452.56	8,847.34	414,222.15	11,016.69		
REVERE	539,201.24	6,308.63	20,555.20	16,319.25	37,170.35	48,663.52			
BEVERLY	387,553.42	37,131.56	15,466.83	11,457.16	13,004.38	46,870.53	15,283.88		
NORTHAMPTON	341,732.93	41,382.60	1,636.33	1,462.50	7,553.24	69,797.24	12,785.79	162.20	
NELROSE	360,265.24	19,066.31	33,353.37	17,847.55	24,551.45	40,348.74	21,956.42	11.00	
GLOUCESTER	358,747.21	1,000.00	12,782.71	13,882.22	19,180.25	63,889.95	1,882.11		
NORTH ADAMS	262,236.68	19,523.81	1,662.07	8,090.65	10,500.97	38,164.31	8,483.18		
PEABODY	350,506.49	4,157.47	12,332.67	11,293.80	19,926.76	309,092.80	10,897.53		
LEOMINSTER	227,084.80	12,462.22	3,001.82	936.00	4,623.00	33,600.27	11,663.58		
ATTLEBORO	289,193.98	20,862.68	16,900.66	5,325.00	9,796.19	33,869.47		212.28	
GARDNER	198,810.01	10,000.00	18,482.85	7,569.08	8,731.08	49,559.36	7,650.30		
WOBURN	271,224.44	22,975.69	14,773.69	10,945.69	16,008.60	42,961.37	10,377.81		
WESTFIELD	372,965.23	22,384.57	3,604.37	2,004.75	8,018.31	339,707.23	232.05		
MARLBOROUGH	182,237.44	10,058.33	3,108.33	2,400.75	4,382.92	32,730.36	3,804.59		
NEWBURYPORT	168,101.93	16,947.69	4,554.28	1,855.72	5,257.95	54,512.97	506.07	19.36	
39 Cities	\$46,650,181.09	\$2,741,838.86	\$4,114,871.48	\$4,616,926.31	\$3,346,985.77	\$8,820,978.99	\$766,196.90	\$197,941.64	

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Revenue Loans)	C General Loans	D Public Service Enterprise Loans	E Cemetery Loans	F. METROPOLITAN ASSESSMENTS			G All Other
						Sewer	Park	Water	
BOSTON	\$8,772,100.36	\$584,588.25	\$3,670,290.73	\$2,529,926.54	—	\$148,285.00	\$291,852.57	\$1,547,157.27	—
WORCESTER	578,628.87	150,065.69	292,474.20	136,088.98	—	—	—	—	—
SPRINGFIELD	808,729.46	105,859.46	413,117.92	289,752.08	\$180.00	—	—	—	—
CAMBRIDGE	637,768.83	74,172.00	454,678.81	49,510.25	—	10,192.84	49,034.93	—	\$13,688.47
FALL RIVER	471,908.43	64,816.36	381,091.10	12,312.50	—	—	—	—	—
NEW BEDFORD	457,209.18	112,495.02	292,823.03	51,891.13	—	—	—	—	—
LYNN	420,680.36	129,295.12	247,783.10	23,321.39	160.00	—	20,120.75	—	10,298.40
SOMERVILLE	468,633.49	151,984.32	130,438.87	—	—	6,188.32	17,206.77	143,516.81	433.40
LOWELL	393,083.55	200,825.54	179,848.36	11,976.25	—	—	—	—	890.29
LAWRENCE	249,954.05	81,172.01	159,916.75	7,975.00	—	—	—	—	—
QUINCY	404,160.12	72,814.36	153,966.97	16,426.25	—	40,355.22	19,895.34	100,701.98	—
NEWTON	376,482.22	19,266.25	17,873.23	17,873.23	—	50,677.70	22,773.78	9,251.58	—
BROCKTON	155,296.04	55,431.84	50,563.19	49,301.01	—	—	—	—	—
MEDFORD	274,925.47	37,537.44	132,727.68	16,328.19	807.50	4,072.93	11,327.46	63,637.01	8,287.26
MALDEN	259,103.54	63,155.51	108,565.02	16,887.50	—	3,892.84	10,108.46	64,866.15	5,798.06
HOLYOKE	216,013.28	74,138.20	87,880.02	54,495.00	—	—	—	—	—
HAVERHILL	100,062.66	45,677.73	49,583.08	7,801.25	—	—	—	—	—
PITTSFIELD	141,594.23	35,996.86	87,536.39	11,800.00	—	—	—	—	6,700.78
EVERETT	221,030.98	33,608.45	88,514.73	12,905.25	—	—	—	—	5,734.36
SALEM	74,656.13	13,949.03	47,759.86	12,905.25	—	—	—	—	42.24
CHICPEA	219,196.14	69,870.42	78,274.33	2,890.00	—	2,731.07	7,589.46	56,073.98	2,266.88
CHICOPEE	122,147.81	58,642.71	45,138.85	18,366.25	—	—	—	—	—
FITCHBURG	101,073.59	31,667.43	49,742.16	19,664.00	—	—	—	—	—
WALTHAM	178,367.98	32,749.19	99,142.83	14,165.00	—	19,303.85	8,210.85	—	4,796.26
TAUNTON	131,018.39	32,439.39	62,975.23	35,903.20	—	2,015.42	5,603.74	37,392.42	—
REVERE	204,841.99	57,837.18	93,043.23	8,950.00	—	—	—	—	—
BEVERLY	46,780.69	8,261.94	36,867.50	1,651.25	—	—	—	—	—
NORTHAMPTON	21,555.32	12,887.82	8,667.50	—	—	—	—	—	—
MELROSE	110,894.99	11,490.08	59,310.00	985.00	—	1,862.81	5,183.37	29,391.98	2,671.75
GROUSE	99,599.60	15,771.50	47,367.92	36,446.67	—	—	—	—	13.51
NORTH ADAMS	39,896.86	12,639.61	12,639.61	5,706.56	—	—	—	—	—
PBARODY	64,837.67	23,950.38	32,002.29	8,885.00	—	—	—	—	—
LEMINSTER	75,061.20	17,477.45	31,107.50	23,033.75	—	—	—	—	3,442.50
ATLEROBO	44,764.06	6,506.75	22,630.00	15,627.31	—	—	—	—	—
GARDNER	32,825.81	9,535.81	19,390.00	7,750.00	—	—	—	—	—
WOBURN	110,043.35	43,340.12	41,469.58	12,631.25	—	1,183.99	3,291.71	—	3,150.00
WELFIED	56,828.99	8,539.48	29,613.50	18,005.00	—	—	—	—	8,126.70
MALDENBOROUGH	38,651.25	14,083.65	22,049.12	1,010.56	—	—	—	—	671.01
NEWBURYPORT	26,617.92	10,745.27	12,109.25	3,267.50	—	—	—	—	1,507.92
39 Cities	\$17,207,624.86	\$2,595,696.76	\$8,095,871.28	\$3,531,571.10	\$1,147.50	\$294,717.96	\$482,481.11	\$2,127,123.46	\$79,015.69

DIVISION D

INDEBTEDNESS

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1934.*

CITIES	TOTALS	Loans for General Purposes	Tax Title Loans	Trust Funds Used	Loans for Public Service Enterprises	Cemetery Loans	TEMPORARY LOANS		Warrants or Orders
							Revenue	Other	
BOSTON	\$189,022,399.71	\$87,492,300.00	\$3,312,399.71	—	\$79,217,700.00	—	\$19,000,000.00	—	—
WORCESTER	17,294,044.05	8,746,000.00	229,861.41	—	3,282,400.00	—	4,400,000.00	—	\$636,382.64
SPRINGFIELD	21,364,969.91	9,804,000.00	257,684.87	—	7,278,000.00	—	3,645,000.00	—	320,285.04
CAMBRIDGE	15,586,850.00	10,723,350.00	—	\$25,000.00	1,342,500.00	\$3,000.00	1,450,000.00	—	—
FALL RIVER	9,746,325.46	7,714,000.00	—	—	204,000.00	—	1,450,000.00	—	—
NEW BEDFORD	11,465,921.60	7,819,000.00	378,225.46	26,734.93	1,433,000.00	—	2,391,000.00	—	404,518.91
LYNN	10,056,300.00	6,376,800.00	282,667.76	—	521,500.00	2,000.00	2,225,000.00	—	—
SOMERVILLE	6,686,792.93	3,931,000.00	765,000.00	—	35,000.00	—	1,719,800.00	1 \$30,000.00	—
LOWELL	6,825,542.89	3,877,490.00	803,252.89	—	395,000.00	—	1,200,000.00	—	—
LAWRENCE	4,917,957.69	3,405,750.00	42,433.26	—	188,000.00	—	1,950,000.00	—	81,774.43
QUINCY	7,231,170.72	4,158,000.00	572,000.00	—	418,000.00	—	1,125,000.00	95,000.00	38,170.72
NEWTON	8,919,670.89	6,984,000.00	61,418.57	—	508,000.00	—	1,700,000.00	77,000.00	194,552.32
DORCHSTER	4,167,650.00	3,194,750.00	—	—	1,072,900.00	17,000.00	1,500,000.00	—	—
MEDFORD	5,129,700.00	3,210,700.00	—	—	402,000.00	—	1,205,000.00	—	131,670.99
MAIDEN	4,023,898.13	2,627,000.00	21,227.14	—	39,000.00	—	1,225,000.00	—	—
HOLYOKE	4,320,373.10	1,744,500.00	80,473.10	—	1,271,000.00	—	930,000.00	—	—
HAVERHILL	2,966,866.83	1,275,000.00	179,566.83	—	179,000.00	—	650,000.00	—	—
PITTSFIELD	2,823,528.84	1,877,000.00	42,598.84	—	254,000.00	—	1,015,000.00	—	—
EVERETT	3,147,823.10	2,068,400.00	40,423.10	—	86,000.00	—	700,000.00	—	—
SALEM	2,532,712.04	1,196,000.00	73,800.00	—	482,500.00	—	937,143.01	—	—
CHELSEA	3,709,265.09	2,048,300.00	526,043.64	—	436,000.00	—	1,020,000.00	1 27,000.00	78,412.04
CHICOPEE	2,756,833.11	1,014,400.00	289,433.11	—	438,900.00	—	550,000.00	—	147,778.44
PITCHBURG	2,267,900.00	1,229,000.00	35,000.00	—	449,000.00	—	855,000.00	—	—
WALTHAM	3,665,613.51	2,110,200.00	291,613.51	—	789,000.00	—	721,500.00	—	50,080.76
TAUNTON	3,038,569.79	1,407,000.00	70,789.03	—	194,000.00	—	1,075,000.00	—	—
REVERE	3,247,607.77	1,506,500.00	472,107.77	—	154,000.00	—	450,000.00	—	—
BEVERLY	1,485,303.49	822,000.00	59,303.49	—	—	—	300,000.00	—	—
NORTHAMPTON	463,000.00	103,000.00	—	—	14,000.00	—	250,000.00	—	—
MELROSE	1,451,500.00	1,187,500.00	—	—	914,000.00	—	400,000.00	—	—
GROUFCSTER	2,486,100.90	1,141,500.00	30,600.90	—	136,950.00	—	300,000.00	—	—
NORTH ADAMS	1,141,080.67	686,075.00	18,055.67	—	181,000.00	—	440,000.00	—	59,173.17
PBARODY	1,586,673.17	787,500.00	119,000.00	—	504,000.00	—	230,000.00	—	17,487.00
LEAMSTER	1,413,487.00	662,000.00	—	—	404,000.00	—	100,000.00	—	—
ATLEBORO	1,012,500.00	508,500.00	—	—	10,500.00	—	100,000.00	—	—
GARDNER	553,301.34	424,000.00	18,801.34	—	258,500.00	—	390,000.00	—	—
WOBURN	1,753,186.88	992,600.00	112,086.88	—	438,000.00	—	100,000.00	—	—
WESTFIELD	1,261,456.43	606,800.00	116,656.43	—	—	—	390,000.00	—	—
MARLBOROUGH	1,001,206.37	551,000.00	25,206.37	—	87,000.00	—	200,000.00	—	—
NEWBURYPORT	585,734.91	291,274.91	7,460.00	—	—	—	—	—	—
39 Cities	\$372,712,018.32	\$194,535,189.91	\$9,763,014.01	\$51,734.93	\$104,118,350.00	\$22,000.00	\$61,832,443.01	\$229,000.00	\$2,160,286.46

1 In anticipation of highway reimbursement from State and county.

TABLE XII. — *Relation of Indebtedness to Valuation — 1934.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1934, together with the supplemental assessment of December, 1934.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans such as are found in Lowell and Chicopee (see footnote on Table XI), tax title loans, and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Popu- lation of 1935	Percent- age of Net Debt of Valua- tion	Valuation of 1934 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 BOSTON . . .	817,713	7.8	\$1,704,762,892	\$166,710,000.00	\$33,305,487.15	\$133,404,512.85
2 NEW BEDFORD . . .	110,022	7.0	120,066,704	9,278,734.93	839,462.97	8,439,271.96
3 FALL RIVER . . .	117,414	6.4	111,952,747	7,918,000.00	711,000.00	7,207,000.00
4 SPRINGFIELD . . .	149,642	5.9	291,940,397	17,142,000.00	—	17,142,000.00
5 WOBURN . . .	19,695	5.7	21,942,494	1,251,100.00	—	1,251,100.00
6 TAUNTON . . .	37,431	5.3	37,460,582	2,196,200.00	219,868.84	1,976,331.16
7 WESTFIELD . . .	18,788	5.1	20,477,597	1,044,800.00	—	1,044,800.00
8 LEOMINSTER . . .	21,894	5.0	23,250,261	1,166,000.00	—	1,166,000.00
9 GLOUCESTER . . .	24,164	5.0	41,235,055	2,055,500.00	—	2,055,500.00
0 CAMBRIDGE . . .	118,075	4.9	186,436,914	12,093,850.00	3,016,638.37	9,077,211.63
1 LYNN . . .	100,909	4.7	141,516,696	6,900,300.00	212,638.65	6,687,661.35
2 WALTHAM . . .	40,557	4.4	58,375,868	2,559,000.00	—	2,559,000.00
3 MEDFORD . . .	61,444	4.3	83,799,184	3,629,700.00	30,000.00	3,599,700.00
4 REVERE . . .	35,319	4.1	41,137,109	1,700,500.00	—	1,700,500.00
5 PEABODY . . .	22,082	4.0	24,402,218	968,500.00	—	968,500.00
6 NEWTON . . .	66,144	3.9	169,315,370	7,539,000.00	933,258.81	6,605,741.19
7 LOWELL . . .	100,114	3.8	112,925,337	4,272,490.00	—	4,272,490.00
8 WORCESTER . . .	190,471	3.7	313,747,801	12,028,400.00	377,957.53	11,650,442.47
9 QUINCY . . .	76,909	3.6	130,795,150	4,671,000.00	—	4,671,000.00
0 MARLBOROUGH . . .	15,781	3.5	16,642,372	586,000.00	—	586,000.00
1 LAWRENCE . . .	86,785	3.5	100,617,648	3,593,750.00	56,400.25	3,537,349.75
2 NORTH ADAMS . . .	22,085	3.5	23,698,802	823,025.00	—	823,025.00
3 CHELSEA . . .	42,673	3.5	48,614,266	2,098,300.00	420,443.01	1,677,856.99
4 PITTSFIELD . . .	47,516	3.4	61,916,015	2,131,000.00	—	2,131,000.00
5 CHICOPEE . . .	41,952	3.4	43,189,916	1,450,400.00	—	1,450,400.00
6 MALDEN . . .	57,277	3.3	72,634,919	2,666,000.00	246,300.83	2,419,699.17
7 HOLYOKE . . .	56,139	3.3	56,757,900	3,015,500.00	¹ 139,000.00	2,876,500.00
8 SOMERVILLE . . .	100,773	3.3	121,373,489	3,966,000.00	—	3,966,000.00
9 FITCHBURG . . .	41,700	3.2	52,254,226	1,682,900.00	—	1,682,900.00
0 MELROSE . . .	24,256	3.2	38,080,988	1,201,500.00	—	1,201,500.00
1 BROCKTON . . .	62,407	2.9	78,880,369	2,467,650.00	175,000.00	2,292,650.00
2 NEWBURYPORT . . .	14,815	2.9	13,168,793	378,274.91	—	378,274.91
3 SALEM . . .	43,472	2.8	59,487,377	1,678,500.00	—	1,678,500.00
4 ATTLEBORO . . .	21,835	2.7	26,170,633	912,500.00	² 194,703.78	717,796.22
5 EVERETT . . .	47,228	2.6	75,626,473	2,092,400.00	95,965.40	1,996,434.60
6 HAVERHILL . . .	49,516	2.5	56,939,381	1,457,000.00	22,000.00	1,435,000.00
7 BEVERLY . . .	25,871	2.2	44,801,934	976,000.00	—	976,000.00
8 GARDNER . . .	20,397	2.0	22,225,559	434,500.00	—	434,500.00
9 NORTHAMPTON . . .	24,525	0.6	27,410,395	163,000.00	—	163,000.00
39 Cities . . .	2,975,790	5.5	\$4,706,011,831	\$298,899,274.84	\$40,996,125.59	\$257,903,149.25

¹ Railroad stock offsetting debt of \$139,000.² Includes \$55,922.50 investment fund.

TABLE XIII. — *Debt Transactions for 1934 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table XIV, p. 73), or payments to counties on account of debt incurred for hospital purposes (see Table XV, p. 74). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

CITIES.	INCURRED				Warrants or Orders	CANCELLED				
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Temporary Loans (Revenue and Other)		General Loans	Tax Title Loans	Public Service Enterprise Loans	Temporary Loans (Revenue and Other)	Warrants or Orders
BOSTON	\$3,879,000.00	\$3,800,000.00	\$1,800,000.00	\$50,500,000.00	—	\$9,542,000.00	\$487,600.29	\$231,000.00	\$45,000,000.00	—
WORCESTER	2,108,000.00	250,000.00	266,000.00	11,080,000.00	\$636,382.64	1,479,000.00	20,138.59	543,200.00	11,390,000.00	\$475,424.73
SPRINGFIELD	300,000.00	500,000.00	100,000.00	8,000,000.00	320,285.04	1,141,500.00	242,315.13	280,000.00	7,975,000.00	366,056.41
CAMBRIDGE	645,000.00	—	125,000.00	6,500,000.00	—	1,127,450.00	—	52,500.00	5,827,000.00	—
FALL RIVER	—	671,967.17	—	3,538,000.00	—	1,192,500.00	696,022.22	211,000.00	3,353,000.00	—
NEW BEDFORD	1,579,000.00	330,968.23	380,000.00	4,658,000.00	404,518.91	928,000.00	361,507.59	69,000.00	4,646,000.00	148,985.86
LYNN	775,000.00	896,000.00	20,000.00	5,181,500.00	—	732,000.00	732,000.00	57,500.00	4,851,215.00	—
SOMERVILLE	631,000.00	529,788.60	35,000.00	3,700,000.00	—	412,000.00	439,607.52	—	2,990,000.00	—
LOWELL	393,500.00	860,593.94	109,000.00	3,549,800.00	—	700,420.00	725,641.41	—	3,249,960.00	—
LAWRENCE	143,000.00	42,433.26	—	3,900,000.00	81,774.43	572,250.00	100,000.00	33,500.00	3,555,000.00	63,057.02
QUINCY	988,000.00	572,000.00	60,000.00	4,775,000.00	7,488.78	670,500.00	446,563.88	92,000.00	4,270,000.00	—
NEWTON	910,000.00	100,000.00	100,000.00	3,052,000.00	194,552.32	489,000.00	38,581.43	47,000.00	2,950,000.00	—
BROCKTON	388,000.00	60,000.00	75,000.00	2,659,261.65	—	254,250.00	180,000.00	292,100.00	2,671,261.65	220,637.12
MEDFORD	430,000.00	34,768.38	35,000.00	2,850,000.00	—	744,650.00	118,208.38	44,000.00	2,545,000.00	—
MALDEN	165,000.00	63,961.47	35,000.00	2,386,000.00	131,670.99	318,500.00	142,734.33	4,000.00	2,113,000.00	79,349.20
HOLYOKE	—	92,628.65	—	2,935,000.00	—	379,500.00	183,839.20	133,000.00	2,729,950.00	—
HAVERTHILL	300,000.00	179,566.83	—	1,960,000.00	—	195,000.00	59,076.14	30,000.00	1,689,000.00	—
PITTSFIELD	92,000.00	95,000.00	—	2,200,000.00	—	363,000.00	52,471.16	101,000.00	2,000,000.00	—
EVERETT	—	94,274.46	—	2,500,000.00	—	302,000.00	78,851.36	10,000.00	2,415,000.00	—
SALEM	80,000.00	75,800.00	200,000.00	2,000,000.00	78,412.04	192,500.00	59,000.00	30,500.00	2,000,000.00	88,364.77
CHELSEA	160,000.00	554,587.31	—	1,892,143.01	147,778.44	125,100.00	461,266.31	18,000.00	1,476,286.51	342,359.29
CHICOPEE	110,000.00	330,838.52	—	2,339,500.00	—	263,000.00	150,754.06	53,750.00	2,242,500.00	74,434.15
FITCHBURG	145,000.00	35,000.00	—	1,900,000.00	—	192,000.00	20,000.00	44,700.00	1,665,000.00	—
WALTHAM	37,000.00	295,254.36	70,000.00	1,860,000.00	—	284,500.00	375,640.85	33,000.00	1,650,000.00	—
TAUNTON	138,000.00	76,157.97	17,500.00	1,516,500.00	50,080.76	368,000.00	95,785.75	109,500.00	1,145,000.00	59,689.42
REVERE	50,000.00	472,107.77	—	1,979,026.00	—	389,593.18	389,593.18	127,670.00	1,276,701.00	166,706.60
BEVERLY	—	70,000.00	120,000.00	1,450,000.00	—	131,000.00	35,696.51	16,000.00	1,450,000.00	—
NORTHAMPTON	—	—	—	810,000.00	—	42,500.00	—	—	860,000.00	—
MELROSE	—	—	—	950,000.00	—	162,500.00	—	19,000.00	1,100,000.00	—
GLOUCESTER	130,000.00	40,000.00	85,000.00	1,300,000.00	—	160,375.00	9,399.10	74,000.00	1,350,000.00	26,718.61
NORTH ADAMS	374,000.00	20,000.00	18,000.00	9,680,000.00	—	110,725.00	1,944.33	26,000.00	9,860,400.00	—
PEABODY	120,000.00	119,000.00	—	1,205,000.00	59,173.17	91,000.00	30,000.00	32,000.00	1,130,000.00	55,121.63
LEOMINSTER	—	—	—	845,000.00	17,487.00	88,000.00	—	39,000.00	865,000.00	35,925.73
ATTLEBORO	—	—	35,500.00	600,000.00	—	93,500.00	—	55,500.00	635,000.00	—
GARDNER	—	25,000.00	—	500,000.00	—	58,000.00	6,198.66	13,000.00	475,000.00	—
WOBURN	128,000.00	134,216.00	—	815,000.00	—	129,400.00	112,129.12	48,000.00	768,800.00	—
WESTFIELD	—	129,818.91	—	500,000.00	—	117,100.00	128,662.48	34,000.00	535,000.00	—
MARLBOROUGH	65,000.00	25,206.37	20,000.00	620,000.00	—	103,000.00	10,000.00	9,000.00	639,500.00	—
NEWBURYPORT	31,000.00	7,460.00	10,000.00	620,000.00	—	56,500.00	—	17,000.00	540,000.00	—
39 Cities	\$15,294,500.00	\$11,584,408.20	\$3,716,000.00	\$150,306,730.66	\$2,129,604.52	\$24,305,120.00	\$6,991,288.98	\$2,953,750.00	\$139,184,574.16	\$2,497,824.16

¹ Includes \$1,000 cemetery loans.

² Includes \$2,000 cemetery loans.

³ Includes \$0,261.65 highway reimbursement.

⁴ Includes \$77,000 anticipation serial loan.

⁵ Includes \$2,000 highway reimbursement.

⁶ Includes \$0,261.65 highway reimbursement.

⁷ Includes \$4,000 cemetery loans.

⁸ Includes \$27,000 highway reimbursement.

⁹ Includes \$0,261.65 highway reimbursement.

¹⁰ Includes \$4,000 cemetery loans.

¹¹ Includes \$27,000 highway reimbursement.

¹² Includes \$27,000 highway reimbursement.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1934.*

CITIES.	AGGREGATES	Mis- cellaneous	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON . . .	\$959,072.38	¹ \$3,376.17	\$955,696.21	\$164,508.58	\$88,949.67	\$702,237.96
WORCESTER . . .	—	—	—	—	—	—
SPRINGFIELD . . .	—	—	—	—	—	—
CAMBRIDGE . . .	34,431.20	—	34,431.20	20,976.65	13,454.55	—
FALL RIVER . . .	—	—	—	—	—	—
NEW BEDFORD . . .	—	—	—	—	—	—
LYNN . . .	5,800.06	—	5,800.06	—	5,800.06	—
SOMERVILLE . . .	82,836.21	—	82,836.21	12,735.43	4,960.05	65,140.73
LOWELL . . .	—	—	—	—	—	—
LAWRENCE . . .	9,892.11	² 9,892.11	—	—	—	—
QUINCY . . .	99,038.75	—	99,038.75	43,471.21	9,860.00	45,707.54
NEWTON . . .	65,354.75	—	65,354.75	54,590.73	6,564.83	4,199.19
BROCKTON . . .	—	—	—	—	—	—
MEDFORD . . .	40,531.43	—	40,531.43	8,382.00	3,265.28	28,884.15
MALDEN . . .	40,839.10	—	40,839.10	8,483.15	2,913.90	29,442.05
HOLYOKE . . .	—	—	—	—	—	—
HAVERHILL . . .	—	—	—	—	—	—
PITTSFIELD . . .	—	—	—	—	—	—
EVERETT . . .	45,679.63	—	45,679.63	8,613.10	2,963.89	34,102.64
SALEM . . .	—	—	—	—	—	—
CHELSEA . . .	33,259.61	—	33,259.61	5,620.49	2,187.75	25,451.37
CHICOPEE . . .	—	—	—	—	—	—
FITCHBURG . . .	—	—	—	—	—	—
WALTHAM . . .	23,161.25	—	23,161.25	20,794.38	2,366.87	—
TAUNTON . . .	—	—	—	—	—	—
REVERE . . .	22,735.04	—	22,735.04	4,147.68	1,615.34	16,972.02
BEVERLY . . .	—	—	—	—	—	—
NORTHAMPTON . . .	—	—	—	—	—	—
MELROSE . . .	18,668.50	—	18,668.50	3,833.63	1,494.17	13,340.70
GLOUCESTER . . .	—	—	—	—	—	—
NORTH ADAMS . . .	—	—	—	—	—	—
PEABODY . . .	—	—	—	—	—	—
LEOMINSTER . . .	—	—	—	—	—	—
ATTLEBORO . . .	—	—	—	—	—	—
GARDNER . . .	—	—	—	—	—	—
WOBURN . . .	3,385.49	—	3,385.49	2,436.63	948.86	—
WESTFIELD . . .	—	—	—	—	—	—
MARLBOROUGH . . .	—	—	—	—	—	—
NEWBURYPORT . . .	—	—	—	—	—	—
39 Cities	\$1,484,685.51	\$13,268.28	\$1,471,417.23	\$358,593.66	\$147,345.22	\$965,478.35

¹ Deepening Neponset River.² Grade crossing.

TABLE XV. — Method of Meeting Debt Requirements from Taxation — 1934.

CITIES.	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
BOSTON	\$9,565,695.05	\$7,346,907.99	—	\$772,114.39	\$959,072.38	\$487,600.29
WORCESTER	1,813,338.59	1,787,200.00	—	6,000.00	—	20,138.59
SPRINGFIELD	1,663,815.13	1,421,500.00	—	—	—	242,315.13
CAMBRIDGE	1,169,381.20	1,134,950.00	—	—	34,431.20	—
FALL RIVER	1,432,555.05	1,108,500.00	—	—	—	324,055.05
NEW BEDFORD	1,087,539.36	967,000.00	—	1,000.00	5,800.06	120,539.36
LYNN	1,305,400.06	739,600.00	—	—	82,836.21	559,000.00
SOMERVILLE	798,655.13	412,000.00	\$18,000.00	—	—	285,818.92
LOWELL	978,967.47	733,920.00	—	2,800.00	9,892.11	245,047.47
LAWRENCE	658,508.85	588,250.00	—	—	—	57,566.74
QUINCY	1,102,102.63	762,500.00	—	1,500.00	99,038.75	240,563.88
NEWTON	641,436.18	536,000.00	—	49,000.00	63,394.75	38,581.43
BROCKTON	525,350.00	356,350.00	—	—	40,531.43	120,000.00
MEDFORD	622,431.43	487,650.00	10,750.00	—	—	53,700.00
MALDEN	417,390.96	282,500.00	11,000.00	4,279.00	—	78,772.86
HOLYOKE	653,710.55	512,500.00	—	—	—	141,210.55
HAVERHILL	244,509.31	225,000.00	—	—	—	19,509.31
PITTSFIELD	516,471.16	464,000.00	—	—	—	52,471.16
EVERETT	450,630.99	312,000.00	10,000.00	3,500.00	45,679.63	78,851.36
SALEM	258,900.00	223,000.00	—	4,508.00	—	35,200.00
CHELSEA	417,546.61	143,100.00	—	—	33,259.61	236,679.00
CHICOPEE	406,665.54	316,750.00	—	—	—	89,915.54
FITCHBURG	256,700.00	236,700.00	—	—	—	20,000.00
WALTHAM	369,047.74	317,500.00	—	—	23,161.25	220,386.49
TAUNTON	357,917.78	338,800.00	8,000.00	—	—	19,617.78
REVERE	533,220.45	403,200.00	—	—	22,735.04	107,485.41
BEVERLY	182,696.51	147,000.00	—	—	—	35,696.51
NORTHAMPTON	42,500.00	42,500.00	—	—	—	—
MELROSE	207,568.50	181,500.00	7,400.00	—	18,668.50	9,399.10
GLOUCESTER	243,774.10	234,375.00	—	—	—	1,944.33
NORTH ADAMS	138,669.33	136,725.00	—	—	—	30,000.00
PEABODY	153,000.00	123,000.00	10,200.00	10,000.00	—	—
LEOMINSTER	137,200.00	127,000.00	—	—	—	6,198.66
ATHLETBORO	131,000.00	121,000.00	—	—	—	37,913.12
GARDNER	87,198.66	71,000.00	10,000.00	—	3,385.49	78,843.57
WOBURN	222,198.61	177,400.00	3,500.00	—	—	—
WESTFIELD	229,943.57	151,100.00	—	—	—	—
MAHLBOROUGH	118,993.63	112,000.00	3,000.00	—	—	—
NEWBURYPORT	73,500.00	73,500.00	—	—	—	—
39 Cities	\$30,414,830.13	\$23,854,777.99	\$91,850.00	\$854,701.39	\$1,484,685.51	\$4,128,815.24

DIVISION E

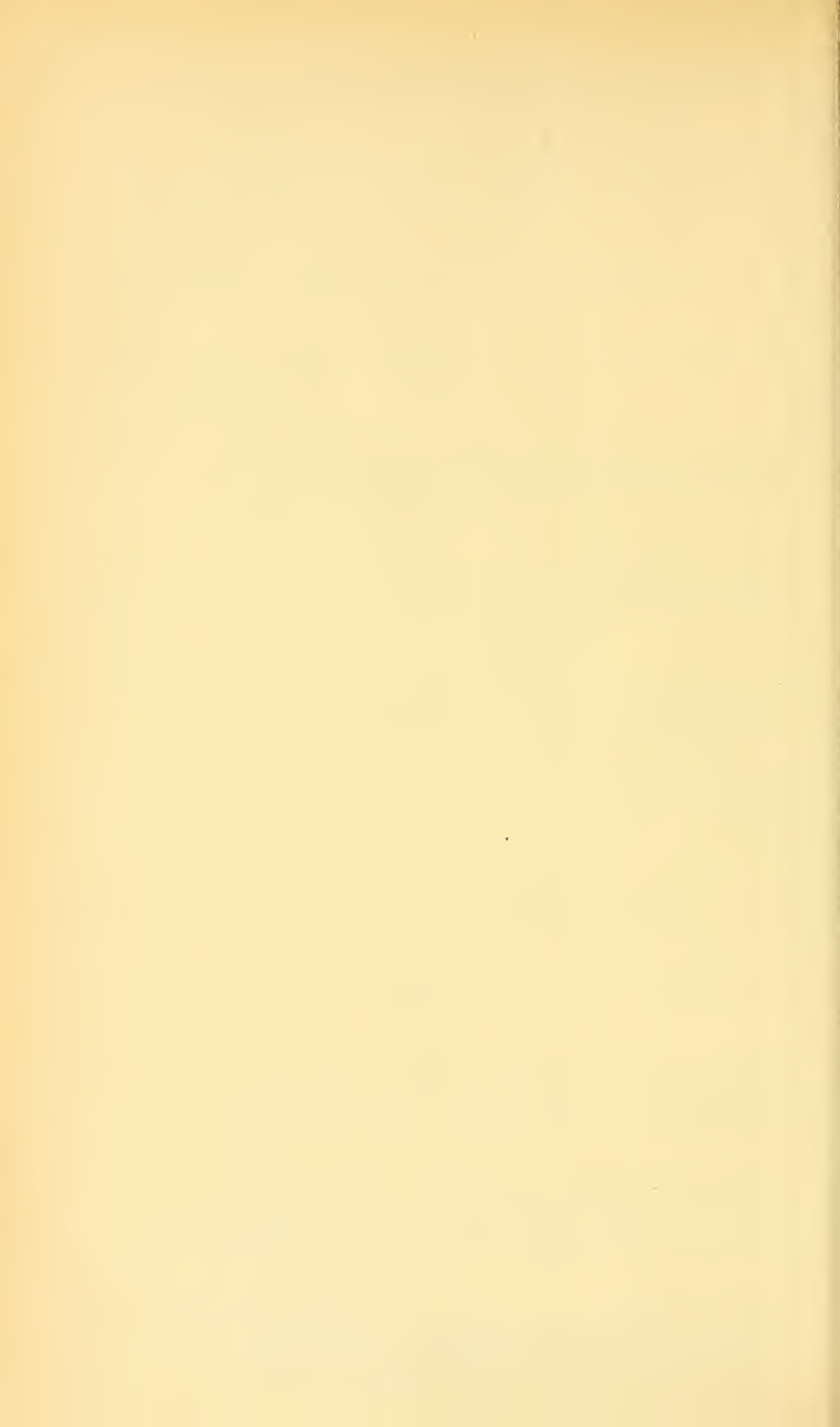
CASH BALANCES

TABLE XVI. — Cash Balances.

CITIES.	CASH AT BEGINNING OF 1934					CASH AT END OF 1934						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON	\$8,274,420.75	\$5,191,229.79	\$404,158.45	\$5,228.88	\$1,838,244.12	\$775,559.51	\$9,931,423.50	\$5,550,859.68	\$2,119,620.14	\$10,333.65	\$1,413,029.62	\$837,580.41
WORCESTER	1,074,508.74	954,842.31	5,940.06	16,754.58	86,886.45	10,085.34	1,884,533.99	1,725,151.35	15,938.42	21,496.90	82,170.15	39,777.17
SPRINGFIELD	1,741,697.33	1,729,583.30	—	—	12,114.03	—	1,543,965.94	1,538,567.07	—	—	5,398.87	—
CAMBRIDGE	664,559.22	460,499.92	118,175.58	—	7,563.71	78,320.01	950,624.26	806,251.96	96,336.05	—	11,211.85	36,824.40
FALL RIVER	328,211.20	298,688.44	11,797.90	—	4,927.34	12,797.52	550,621.30	550,453.27	520.33	—	841.67	1,806.03
NEW BEDFORD	559,071.62	507,320.16	31,344.51	—	1,514.95	14,422.05	1,884,547.21	1,851,727.57	35,199.24	4,427.14	852.70	12,340.56
LYNN	437,331.62	469,076.68	615.67	6,260.70	210.41	10,574.16	1,294,740.13	1,258,175.46	27,664.30	7,881.22	448.92	560.23
SOMERVILLE	303,566.49	285,792.53	—	—	16,738.36	1,035.60	1,478,996.39	1,457,087.83	—	—	19,033.84	2,874.72
LOWELL	307,989.71	339,771.19	—	204.11	34.59	7,979.82	536,664.31	535,869.12	—	641.47	58.92	94.80
LAWRENCE	619,278.70	610,634.72	—	—	—	8,643.98	848,268.01	842,755.87	—	—	5,132.14	5,612.14
QUINCY	143,285.24	125,937.76	—	4,621.22	9,222.62	3,503.64	361,668.13	344,986.05	—	3,287.71	9,707.20	3,687.17
NEWTON	309,007.69	249,515.24	2,366.49	—	51,079.59	6,084.90	361,668.13	344,986.05	—	8.75	93,727.13	88.67
BROCKTON	1,017,240.83	906,466.75	99,576.06	5,301.53	4,672.89	1,223.60	1,003,886.19	708,708.63	28,683.62	3,971.90	4,661.88	1,351.46
MEDFORD	216,047.27	199,875.94	4,599.79	3,842.94	1,623.94	6,104.66	647,471.06	629,862.78	1,343.40	5,923.98	1,399.86	8,941.04
MALDEN	178,334.33	173,121.72	2,840.29	1,216.72	371.84	7,033.76	368,050.44	362,982.53	1,083.71	2,081.28	1,091.16	811.76
HOLYOKE	297,508.53	253,059.16	—	—	1,515.22	12,934.15	482,840.41	469,348.86	—	—	499.87	12,991.08
HAVERHILL	297,052.91	290,737.09	345.60	—	4,898.45	1,071.77	557,232.74	553,288.36	1,299.19	—	1,685.04	960.15
PITTSFIELD	15,889.13	10,410.76	—	—	—	5,478.37	284,519.34	282,473.87	—	—	—	2,045.47
EVERETT	159,185.48	148,051.44	—	5,955.74	3,108.36	2,069.94	221,116.58	213,426.95	—	514.63	6,534.05	640.95
SALEM	287,466.57	280,087.36	—	1,835.52	3,736.88	1,806.81	322,913.49	314,014.74	—	1,555.51	4,793.15	2,550.09
CHELSEA	181,231.13	156,391.98	—	—	333.52	24,505.63	389,617.24	371,891.61	—	—	537.83	17,187.80
CHICOPEE	196,459.74	142,831.04	—	—	1,069.25	52,559.45	506,073.77	451,846.30	—	—	1,169.82	53,657.65
FITCHBURG	286,291.79	276,607.49	—	5,089.24	4,016.41	578.65	163,660.52	155,617.60	—	4,317.14	3,144.37	581.41
WALTHAM	214,248.80	146,089.50	14,154.95	4,476.08	2,006.06	47,522.21	308,010.44	282,057.15	17,892.04	4,379.20	1,313.45	2,368.60
TAUNTON	144,518.53	98,001.48	23,264.25	10,684.98	746.13	11,821.69	138,290.56	96,929.57	17,626.34	11,124.46	27.25	12,582.94
REVERE	490.18	486.16	—	4.02	—	—	267,455.81	267,451.79	—	4.02	—	—
BEVERLY	175,719.76	175,221.06	—	—	183.44	315.26	216,064.34	214,415.30	—	—	44.86	1,604.18
NORTHAMPTON	97,972.11	95,107.86	—	—	2,864.25	689.50	98,103.99	96,132.45	—	—	3,031.54	822.05
MELROSE	99,431.24	95,450.52	—	2,953.95	357.27	199.32	36,559.99	32,683.14	2,796.31	258.49	321.32	321.32
GLOUCESTER	136,861.58	136,599.39	—	—	62.87	806.16	83,707.62	83,344.68	—	—	41.62	—
NORTH ADAMS	114,436.27	113,500.11	—	100.00	—	199.32	227,363.14	226,375.43	—	50.00	—	937.71
PEABODY	77,155.61	57,190.13	—	—	—	19,965.48	171,899.54	149,584.54	—	—	2.00	22,313.00
LEAMINGHAM	115,584.02	112,365.16	260.00	—	—	2,958.86	55,847.20	52,399.72	15.00	—	251.25	3,181.23
ATTLEBORO	111,656.03	105,407.36	—	—	—	28.75	143,628.94	129,324.24	11,224.95	—	3,051.00	28.75
GARDNER	33,277.84	32,545.34	—	—	3,981.52	782.50	27,258.15	26,600.65	—	—	—	657.50
WOBURN	27,002.31	24,265.70	—	—	1,618.41	1,118.20	41,485.91	39,328.20	—	—	1,295.86	861.85
WESTFIELD	83,621.52	75,184.84	—	—	—	8,436.68	80,396.09	71,731.43	—	—	—	8,664.66
MARLBOROUGH	35,034.80	32,764.68	—	—	1,544.91	725.21	56,672.75	55,461.48	—	—	486.06	725.21
NEWBURYPORT	47,819.63	39,973.80	—	—	3,427.61	4,418.22	120,803.80	116,575.65	—	—	3,597.93	430.22
39 Cities	\$19,490,586.15	\$15,421,279.86	\$781,678.00	\$79,051.53	\$2,070,675.4081	\$137,901.36	\$29,197,243.32	\$23,963,484.12	\$2,375,799.74	\$84,795.27	\$1,675,399.21	\$1,097,764.98

PART II

TOWNS OVER 5,000 POPULATION



DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1934

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.		Brookline POPULATION 50,319
REVENUE.		\$4,377,756.61
General		3,523,545.35
<i>Taxes</i>		3,396,823.82
Property, poll, and income		3,301,038.28
Corporation, bank, etc.		95,785.54
<i>Licenses and permits</i>		23,857.52
<i>Fines and forfeits</i>		2,913.23
<i>Grants and gifts</i>		99,883.01
For expenses		90,641.21
For outlays		9,241.80
All other		67.77
Commercial		854,211.26
<i>Special assessments</i>		30,758.47
To meet expenses		2,075.89
To meet outlays		28,682.58
<i>Privileges</i>		121,388.68
<i>Departmental</i>		133,212.70
General government		5,631.42
Protection of persons and property		5,215.51
Health and sanitation		12,870.61
Highways		3,261.30
Charities		82,586.92
Soldiers' benefits		1,439.25
Schools		4,160.57
Libraries		3,801.07
Recreation		18,980.23
Unclassified		265.82
<i>Public service enterprises</i>		495,797.93
Electric light		—
Water		495,797.93
All other		—
<i>Cemeteries</i>		11,266.26
<i>Interest</i>		56,787.22
On sinking funds		—
On trust and investment funds		3,835.50
All other		52,951.72
NON-REVENUE.		\$2,228,306.97
Offsets to outlays		3,420.16
<i>Departmental</i>		1,408.19
<i>Public service enterprises</i>		2,011.97
<i>Cemeteries</i>		—
Municipal indebtedness		1,803,152.95
<i>Loans, general purposes</i>		41,000.00
<i>Loans, public service enterprises</i>		62,000.00
<i>Loans, cemeteries</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		1,700,000.00
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		152.95
Transfers		3,888.78
<i>From sinking funds</i>		—
All other		3,888.78
Refunds		8,639.60
Agency, trust, and investment		409,205.48
<i>Taxes and licenses for State</i>		224,931.02
<i>Taxes for county</i>		117,673.88
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		62,093.78
All other		4,606.80
RECAPITULATION.		
Revenue and offsets to outlays		\$4,381,176.77
Premiums		152.95
Municipal indebtedness		1,803,000.00
Transfers and refunds		12,528.38
Agency, trust, and investment		409,205.48
Total receipts		\$6,606,063.58
Balance on hand, including funds		303,653.36
GRAND TOTAL		\$6,909,716.94

Graded According to Population of 1935.

PAYMENTS.		Brookline Population 50,319
Maintenance		\$3,475,274.93
<i>Departmental</i>		<i>3,237,087.73</i>
General government		162,704.40
Protection of persons and property		738,806.46
Health and sanitation		324,764.19
Highways		358,633.59
Charities		271,436.93
Soldiers' benefits		6,680.91
Schools		893,739.98
Libraries		69,694.81
Recreation		223,216.11
Pensions		80,788.63
Unclassified		106,621.72
<i>Public service enterprises</i>		<i>226,571.02</i>
Electric light		—
Water		226,571.02
All other		—
<i>Cemeteries</i>		<i>11,616.18</i>
<i>Administration of trust funds</i>		<i>—</i>
Interest		277,124.68
<i>Loans, general purposes</i>		<i>159,689.88</i>
<i>Loans, public service enterprises</i>		<i>117,434.80</i>
<i>Loans, cemeteries</i>		<i>—</i>
Outlays		324,139.03
<i>Departmental</i>		<i>237,404.35</i>
General government		3,268.47
Protection of persons and property		10,946.70
Health and sanitation		106,152.18
Highways		65,639.80
Charities		—
Schools		40,042.21
Libraries		—
Recreation		11,354.99
Unclassified		—
<i>Public service enterprises</i>		<i>86,101.41</i>
Electric light		—
Water		86,101.41
All other		—
<i>Cemeteries</i>		<i>633.27</i>
Municipal indebtedness		2,056,626.14
<i>From sinking funds</i>		<i>—</i>
<i>From revenue and other sources</i>		<i>1,456,626.14</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>1,600,000.00</i>
<i>Warrants or orders, previous years</i>		<i>—</i>
Transfers		3,888.78
<i>To sinking funds from revenue</i>		<i>—</i>
<i>All other</i>		<i>3,888.78</i>
Refunds		8,639.60
Agency, trust, and investment		411,874.57
<i>Taxes and licenses for State</i>		<i>224,931.02</i>
<i>Taxes for county</i>		<i>117,673.88</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>64,762.87</i>
<i>All other</i>		<i>4,506.80</i>

RECAPITULATION.

Maintenance and interest	\$3,752,399.61
Permanent debt (except from sinking funds)	¹ 456,626.14
Sinking fund requirements from revenue	—
Outlays	324,139.03
Permanent debt from sinking funds	—
Bonds refunded, current year	—
Temporary loans	1,600,000.00
Transfers (except to sinking funds) and refunds	12,528.38
Agency, trust, and investment	411,874.57
Total payments	\$6,557,567.73
<i>Balance on hand, including funds</i>	<i>352,149.21</i>
GRAND TOTAL	\$6,909,716.94

¹ Includes \$875 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Arlington POPULATION 38,539	Watertown POPULATION 35,827	Belmont POPULATION 24,831	Frammingham POPULATION 22,651
REVENUE.	\$2,453,768.85	\$2,411,117.40	\$1,788,437.43	\$1,461,186.42
General	2,006,657.51	1,971,601.84	1,254,836.51	1,153,814.22
<i>Taxes</i>	<i>1,920,680.35</i>	<i>1,927,175.84</i>	<i>1,187,191.16</i>	<i>1,093,872.08</i>
Property, poll, and income	1,891,992.87	1,868,212.90	1,176,057.84	1,047,723.38
Corporation, bank, etc.	28,687.48	58,962.94	11,133.32	46,148.70
<i>Licenses and permits</i>	<i>5,620.75</i>	<i>16,614.38</i>	<i>1,943.25</i>	<i>25,711.10</i>
<i>Fines and forfeits</i>	<i>1,294.65</i>	<i>983.92</i>	<i>659.97</i>	<i>395.52</i>
<i>Grants and gifts</i>	<i>78,603.83</i>	<i>26,827.70</i>	<i>64,996.93</i>	<i>33,835.52</i>
For expenses	78,603.83	26,827.70	48,896.93	33,835.52
For outlays	—	—	16,100.00	—
All other	457.93	—	45.20	—
Commercial	447,111.34	439,515.56	533,600.92	307,372.20
<i>Special assessments</i>	<i>65,904.16</i>	<i>31,479.14</i>	<i>28,606.61</i>	<i>8,724.18</i>
To meet expenses	313.58	303.49	—	—
To meet outlays	65,590.58	31,175.65	28,606.51	8,724.18
<i>Privileges</i>	<i>56,708.66</i>	<i>44,278.02</i>	<i>47,465.21</i>	<i>35,505.47</i>
<i>Departmental</i>	<i>72,003.96</i>	<i>123,836.84</i>	<i>54,381.02</i>	<i>198,716.05</i>
General government	12,063.05	6,015.06	3,443.15	5,767.43
Protection of persons and property	1,605.52	618.38	191.84	184.91
Health and sanitation	7,410.75	9,864.64	6,067.33	30,241.62
Highways	1,040.14	10.00	1,215.89	—
Charities	40,367.06	101,197.29	39,411.17	55,658.71
Soldiers' benefits	1,510.00	1,937.50	541.28	625.00
Schools	4,256.89	2,678.49	1,881.01	5,459.48
Libraries	1,804.30	1,486.35	1,158.88	706.02
Recreation	—	—	1.80	21.60
Unclassified	1,946.25	29.13	468.67	151.28
<i>Public service enterprises</i>	<i>170,199.66</i>	<i>188,358.24</i>	<i>866,561.91</i>	<i>122,782.73</i>
Electric light	—	—	264,613.83	—
Water	170,199.66	188,358.24	101,948.08	122,782.73
All other	—	—	—	—
<i>Cemeteries</i>	<i>18,453.75</i>	<i>5,493.29</i>	<i>4,067.01</i>	<i>5,249.52</i>
<i>Interest</i>	<i>63,841.15</i>	<i>46,070.03</i>	<i>32,519.26</i>	<i>36,394.25</i>
On sinking funds	5,529.97	—	1,224.76	—
On trust and investment funds	9,492.71	637.42	80.57	4,498.84
All other	48,818.47	45,432.61	31,213.93	31,895.41
NON-REVENUE.	\$1,779,344.44	\$1,644,118.42	\$1,581,031.41	\$1,142,254.20
Offsets to outlays	35,836.78	5,957.70	31,158.95	39,653.74
<i>Departmental</i>	<i>34,903.91</i>	<i>5,957.70</i>	<i>23,726.82</i>	<i>39,497.47</i>
<i>Public service enterprises</i>	<i>932.87</i>	—	<i>7,432.13</i>	<i>156.27</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	1,335,454.40	1,464,932.70	1,365,363.40	970,000.00
<i>Loans, general purposes</i>	—	<i>199,000.00</i>	<i>20,000.00</i>	<i>45,000.00</i>
<i>Loans, public service enterprises</i>	—	—	<i>95,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	<i>40,000.00</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,320,500.00</i>	<i>1,265,000.00</i>	<i>1,260,000.00</i>	<i>885,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>14,952.90</i>	—	—	—
<i>Premiums</i>	<i>1.50</i>	<i>932.70</i>	<i>363.40</i>	—
Transfers	109,957.65	479.05	12,498.73	4,189.05
<i>From sinking funds</i>	—	—	—	—
All other	109,957.65	479.05	12,498.73	4,189.05
Refunds	8,550.94	8,436.06	7,793.37	3,381.06
Agency, trust, and investment	289,544.67	164,312.91	164,216.96	125,030.35
<i>Taxes and licenses for State</i>	<i>87,623.73</i>	<i>78,231.88</i>	<i>63,744.10</i>	<i>50,392.00</i>
<i>Taxes for county</i>	<i>86,849.23</i>	<i>77,696.74</i>	<i>63,072.64</i>	<i>50,040.28</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>111,092.71</i>	<i>6,867.49</i>	<i>34,867.99</i>	<i>22,337.27</i>
All other	3,979.00	1,516.80	2,532.23	2,260.80
RECAPITULATION.				
Revenue and offsets to outlays	\$2,489,605.63	\$2,417,075.10	\$1,819,596.38	\$1,500,840.16
Premiums	1.50	932.70	363.40	—
Municipal indebtedness	1,335,452.90	1,464,000.00	1,365,000.00	970,000.00
Transfers and refunds	118,508.59	8,915.11	20,292.10	7,570.11
Agency, trust, and investment	289,544.67	164,312.91	164,216.96	125,030.35
Total receipts	\$4,233,113.29	\$4,055,235.82	\$3,369,468.84	\$2,603,440.62
Balance on hand, including funds	29,544.57	130,837.66	487,685.34	110,020.80
GRAND TOTAL	\$4,262,657.86	\$4,186,073.48	\$3,857,154.18	\$2,713,461.42

¹ Includes \$10 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Arlington POPULATION 38,539	Watertown POPULATION 35,827	Belmont POPULATION 24,831	Frammingham POPULATION 22,651
Maintenance	\$1,816,210.54	\$1,708,946.11	\$1,310,931.59	\$1,027,430.22
<i>Departmental</i>	<i>1,719,693.48</i>	<i>1,612,998.66</i>	<i>1,052,942.17</i>	<i>964,042.64</i>
General government	109,572.54	85,311.72	75,053.96	63,499.36
Protection of persons and property	277,515.77	256,478.63	190,478.89	154,400.55
Health and sanitation	171,550.52	157,429.94	100,254.61	83,652.87
Highways	148,993.30	148,540.99	111,333.84	102,913.48
Charities	180,547.63	226,523.50	52,541.60	160,829.73
Soldiers' benefits	27,387.67	37,752.47	6,909.98	19,392.03
Schools	651,441.08	561,943.79	429,507.70	336,704.02
Libraries	28,452.45	36,720.50	19,905.89	21,689.49
Recreation	41,634.46	34,742.07	35,938.38	5,947.47
Pensions	16,308.14	15,312.66	1,611.24	7,337.77
Unclassified	66,289.92	52,242.39	28,507.08	7,675.77
<i>Public service enterprises</i>	<i>74,732.68</i>	<i>83,593.18</i>	<i>250,479.44</i>	<i>55,066.44</i>
Electric light	—	—	204,389.24	—
Water	74,732.68	83,593.18	46,090.20	55,066.44
All other	—	—	—	—
<i>Cemeteries</i>	<i>21,738.88</i>	<i>12,354.27</i>	<i>8,408.98</i>	<i>8,225.20</i>
Administration of trust funds	45.50	—	—	96.04
Interest	145,806.21	156,778.40	98,643.92	90,374.53
Loans, general purposes	93,294.19	113,592.13	58,992.93	76,942.03
Loans, public service enterprises	52,512.02	43,186.27	39,650.99	13,432.60
Loans, cemeteries	—	—	—	—
Outlays	291,217.12	93,919.14	381,252.09	205,504.79
<i>Departmental</i>	<i>243,838.08</i>	<i>89,350.64</i>	<i>196,923.30</i>	<i>182,414.73</i>
General government	468.71	223.85	—	—
Protection of persons and property	—	1,756.00	580.00	16,945.16
Health and sanitation	47,847.62	21,080.62	109,432.48	20,984.32
Highways	156,698.25	64,141.28	72,329.51	114,352.64
Charities	—	—	—	—
Schools	5,280.85	—	4,105.71	—
Libraries	63.25	396.00	—	—
Recreation	30,109.78	1,752.89	10,475.60	30,132.61
Unclassified	3,359.62	—	—	—
<i>Public service enterprises</i>	<i>41,577.72</i>	<i>1,824.00</i>	<i>184,328.79</i>	<i>23,090.06</i>
Electric light	—	—	88,554.73	—
Water	41,577.72	1,824.00	95,774.06	23,090.06
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,811.32</i>	<i>2,744.50</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,543,644.84	1,781,077.82	1,497,224.37	1,172,904.13
From sinking funds	—	—	—	—
From revenue and other sources	225,929.37	266,077.82	197,224.37	213,904.13
Bonds refunded, current year	—	—	—	40,000.00
Temporary loans (including revenue loans)	1,300,000.00	1,515,000.00	1,300,000.00	919,000.00
Warrants or orders, previous years	17,715.47	—	—	—
Transfers	109,957.65	479.05	12,498.73	4,189.05
To sinking funds from revenue	3,000.00	—	800.00	—
All other	106,957.65	479.05	11,698.73	4,189.05
Refunds	8,550.94	8,436.06	7,793.37	3,381.06
Agency, trust, and investment	302,083.44	162,995.54	165,978.78	141,629.24
Taxes and licenses for State	87,623.73	78,231.88	63,744.10	50,392.00
Taxes for county	86,849.23	77,696.74	63,072.64	50,040.28
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	123,628.48	5,550.12	36,636.83	38,937.96
All other	3,982.00	1,516.80	2,535.21	2,259.90
RECAPITULATION.				
Maintenance and interest	\$1,962,016.75	\$1,865,724.51	\$1,409,575.51	\$1,117,804.75
Permanent debt (except from sinking funds)	225,929.37	266,077.82	197,224.37	213,904.13
Sinking fund requirements from revenue	3,000.00	—	800.00	—
Outlays	291,217.12	93,919.14	381,252.09	205,504.79
Permanent debt from sinking funds	—	—	—	40,000.00
Bonds refunded, current year	—	—	—	919,000.00
Temporary loans	1,317,715.47	1,515,000.00	1,300,000.00	—
Transfers (except to sinking funds) and refunds	115,508.59	8,915.11	19,492.10	7,570.11
Agency, trust, and investment	302,083.44	162,995.54	165,978.78	141,629.24
Total payments	\$4,217,470.74	\$3,912,632.12	\$3,474,322.85	\$2,645,413.02
Balance on hand, including funds	45,187.12	273,441.36	332,831.33	68,048.40
GRAND TOTAL	\$4,262,657.86	\$4,186,073.48	\$3,857,154.18	\$2,713,461.42

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Weymouth POPULATION 21,748	Methuen POPULATION 21,073	Milton POPULATION 18,147	Braintree POPULATION 17,122
REVENUE.	\$1,611,524.11	\$948,970.18	\$1,290,536.97	\$1,360,094.2
General	1,347,514.62	792,813.32	1,044,480.13	830,831.3
<i>Taxes</i>	<i>1,297,606.26</i>	<i>735,518.96</i>	<i>1,031,635.09</i>	<i>801,137.7</i>
Property, poll, and income	1,199,608.06	722,587.34	1,012,647.62	774,646.0
Corporation, bank, etc.	97,998.20	12,931.62	18,987.47	26,491.6
<i>Licenses and permits</i>	<i>6,309.50</i>	<i>12,986.68</i>	<i>4,682.74</i>	<i>7,838.5</i>
<i>Fines and forfeits</i>	<i>1,313.48</i>	<i>693.64</i>	<i>103.98</i>	<i>351.3</i>
<i>Grants and gifts</i>	<i>41,478.23</i>	<i>43,614.04</i>	<i>8,058.32</i>	<i>21,523.8</i>
For expenses	41,478.23	43,614.04	8,058.32	21,523.8
For outlays	—	—	—	—
All other	1,807.15	—	—	—
Commercial	264,009.49	156,156.86	246,056.84	529,262.8
<i>Special assessments</i>	<i>1,410.21</i>	<i>434.31</i>	<i>19,221.20</i>	<i>59,601.6</i>
To meet expenses	1,410.21	434.31	6,170.28	427.0
To meet outlays	—	—	13,050.92	59,174.5
<i>Privileges</i>	<i>26,790.68</i>	<i>24,443.81</i>	<i>40,708.53</i>	<i>26,538.0</i>
<i>Departmental</i>	<i>117,593.39</i>	<i>52,480.20</i>	<i>18,349.84</i>	<i>50,819.7</i>
General government	2,056.90	1,216.73	922.74	1,868.2
Protection of persons and property	448.74	328.20	4,254.90	249.1
Health and sanitation	1,391.41	1,994.44	2,227.58	8,275.1
Highways	284.69	116.00	1,679.28	5.0
Charities	103,155.10	46,065.88	5,280.87	38,700.0
Soldiers' benefits	2,954.10	1,015.00	984.00	504.0
Schools	6,440.05	1,583.73	1,597.52	653.9
Libraries	837.55	—	1,252.94	556.4
Recreation	18.12	—	—	—
Unclassified	6.73	160.22	150.01	7.7
<i>Public service enterprises</i>	<i>97,316.35</i>	<i>63,365.09</i>	<i>134,628.34</i>	<i>373,743.1</i>
Electric light	—	—	—	287,924.6
Water	97,166.35	63,365.09	134,628.34	85,818.5
All other	150.00	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,802.52</i>	<i>15,869.60</i>	<i>232.0</i>
<i>Interest</i>	<i>20,898.86</i>	<i>13,630.93</i>	<i>17,279.33</i>	<i>18,328.3</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,962.81	485.90	2,361.77	2,764.7
All other	17,936.05	13,145.03	14,917.56	15,563.5
NON-REVENUE.	\$1,131,323.45	\$939,017.50	\$1,415,394.58	\$929,189.8
Offsets to outlays	9,168.12	655.64	328.30	325.0
<i>Departmental</i>	<i>3,545.40</i>	<i>—</i>	<i>328.30</i>	<i>325.0</i>
<i>Public service enterprises</i>	<i>5,622.72</i>	<i>655.64</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	994,000.00	873,376.00	1,291,720.68	858,094.8
<i>Loans, general purposes</i>	<i>—</i>	<i>155,500.00</i>	<i>390,000.00</i>	<i>150,000.0</i>
<i>Loans, public service enterprises</i>	<i>94,000.00</i>	<i>17,876.00</i>	<i>100,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>900,000.00</i>	<i>700,000.00</i>	<i>795,000.00</i>	<i>707,000.0</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>6,720.68</i>	<i>1,094.8</i>
Transfers	8,054.45	1,500.00	825.76	575.0
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	8,054.45	1,500.00	825.76	575.0
Refunds	2,365.31	5,402.44	3,366.42	3,217.5
Agency, trust, and investment	117,735.57	58,083.42	119,153.42	66,977.3
<i>Taxes and licenses for State</i>	<i>65,300.00</i>	<i>30,200.00</i>	<i>49,947.04</i>	<i>36,272.0</i>
<i>Taxes for county</i>	<i>34,288.73</i>	<i>24,534.80</i>	<i>26,202.26</i>	<i>19,008.4</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>15,144.24</i>	<i>1,744.22</i>	<i>40,305.72</i>	<i>9,748.9</i>
All other	3,002.60	1,604.40	2,698.40	1,948.0
RECAPITULATION.				
Revenue and offsets to outlays	\$1,620,692.23	\$949,625.82	\$1,290,865.27	\$1,360,419.2
Premiums	—	—	6,720.68	1,094.8
Municipal indebtedness	994,000.00	873,376.00	1,285,000.00	857,000.0
Transfers and refunds	10,419.76	6,902.44	4,192.18	3,792.5
Agency, trust, and investment	117,735.57	58,083.42	119,153.42	66,977.3
Total receipts	\$2,742,847.56	\$1,887,987.68	\$2,705,931.55	\$2,289,284.0
<i>Balance on hand, including funds</i>	<i>287,015.69</i>	<i>156,852.41</i>	<i>110,462.64</i>	<i>86,171.1</i>
GRAND TOTAL	\$3,029,863.25	\$2,044,840.09	\$2,816,394.19	\$2,375,455.1

1 Includes \$115.96 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Weymouth POPULATION 21,748	Methuen POPULATION 21,073	Milton POPULATION 18,147	Braintree POPULATION 17,122
Maintenance	\$1,228,688.36	\$827,539.13	\$926,581.96	\$980,053.58
<i>Departmental</i>	<i>1,171,461.96</i>	<i>780,484.03</i>	<i>857,206.23</i>	<i>740,947.22</i>
General government	63,593.18	45,269.40	52,962.93	45,341.64
Protection of persons and property	147,234.11	105,330.64	166,035.42	80,234.05
Health and sanitation	60,877.88	45,004.41	65,477.14	51,052.07
Highways	158,067.77	98,158.24	105,760.36	95,667.00
Charities	242,466.54	169,818.67	27,417.78	133,044.83
Soldiers' benefits	28,519.30	18,735.98	12,227.26	14,367.48
Schools	404,409.68	281,564.43	299,160.85	276,074.89
Libraries	21,771.56	—	23,570.07	13,181.04
Recreation	24,665.07	2,281.99	21,233.24	16,110.82
Pensions	1,967.76	394.76	16,690.36	2,250.00
Unclassified	17,889.11	13,925.51	66,670.82	13,623.40
<i>Public service enterprises</i>	<i>57,226.40</i>	<i>43,668.39</i>	<i>49,248.06</i>	<i>238,278.63</i>
Electric light	—	—	—	182,871.71
Water	56,878.68	43,668.39	49,248.06	55,406.92
All other	347.72	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>3,386.71</i>	<i>20,011.71</i>	<i>789.18</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>115.96</i>	<i>38.55</i>
Interest	73,380.84	45,962.03	85,779.09	76,420.68
<i>Loans, general purposes</i>	<i>69,860.77</i>	<i>40,123.31</i>	<i>45,964.83</i>	<i>74,980.68</i>
<i>Loans, public service enterprises</i>	<i>3,520.07</i>	<i>5,838.72</i>	<i>39,814.26</i>	<i>1,440.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	79,769.71	128,361.81	339,275.48	201,322.53
<i>Departmental</i>	<i>55,353.87</i>	<i>86,957.42</i>	<i>245,034.22</i>	<i>80,644.05</i>
General government	396.70	—	2,489.25	153.50
Protection of persons and property	1,369.26	50.54	10,103.53	726.63
Health and sanitation	2,513.32	53,796.88	39,129.61	30,885.87
Highways	27,049.07	6,469.31	65,487.43	47,427.49
Charities	—	22,779.17	—	325.00
Schools	15,013.61	2,920.00	123,724.07	1,075.56
Libraries	581.05	—	—	50.00
Recreation	8,430.86	941.52	1,907.83	—
Unclassified	—	—	2,192.50	—
<i>Public service enterprises</i>	<i>24,415.84</i>	<i>41,404.39</i>	<i>90,879.09</i>	<i>120,678.48</i>
Electric light	—	—	—	59,712.63
Water	24,415.84	41,404.39	90,879.09	60,965.85
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>3,362.17</i>	<i>—</i>
Municipal indebtedness	955,890.61	770,810.20	931,868.00	798,565.76
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>120,890.61</i>	<i>125,810.20</i>	<i>136,868.00</i>	<i>111,757.18</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>835,000.00</i>	<i>645,000.00</i>	<i>795,000.00</i>	<i>686,808.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>26,808.58</i>
Transfers	8,054.45	1,500.00	825.76	575.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>8,054.45</i>	<i>1,500.00</i>	<i>825.76</i>	<i>575.00</i>
Refunds	2,365.31	5,402.44	3,366.42	3,217.57
Agency, trust, and investment	127,270.71	59,485.92	124,878.68	66,172.87
<i>Taxes and licenses for State</i>	<i>65,300.00</i>	<i>30,200.00</i>	<i>49,947.04</i>	<i>36,272.00</i>
<i>Taxes for county</i>	<i>34,288.73</i>	<i>24,634.80</i>	<i>26,202.26</i>	<i>19,008.45</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>24,665.58</i>	<i>3,153.92</i>	<i>46,077.78</i>	<i>8,940.82</i>
<i>All other</i>	<i>3,016.40</i>	<i>1,597.20</i>	<i>2,651.60</i>	<i>1,951.60</i>
RECAPITULATION.				
Maintenance and interest	\$1,302,069.20	\$873,501.16	\$1,012,361.05	\$1,056,474.26
Permanent debt (except from sinking funds)	120,890.61	125,810.20	136,868.00	111,757.18
Sinking fund requirements from revenue	—	—	—	—
Outlays	79,769.71	128,361.81	339,275.48	201,322.53
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	835,000.00	645,000.00	795,000.00	686,808.58
Transfers (except to sinking funds) and refunds	10,419.76	6,902.44	4,192.18	3,792.57
Agency, trust, and investment	127,270.71	59,485.92	124,878.68	66,172.87
Total payments	\$2,475,419.99	\$1,839,061.53	\$2,412,575.39	\$2,126,327.99
Balance on hand, including funds	554,443.26	205,778.56	403,818.80	249,127.13
GRAND TOTAL	\$3,029,863.25	\$2,044,840.09	\$2,816,394.19	\$2,375,455.12

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Springfield POPULATION 17,118	Winthrop POPULATION 17,001	Wakefield POPULATION 16,494	Greenfield POPULATION 15,903
REVENUE.	\$1,195,494.20	\$874,000.76	\$1,253,520.74	\$1,045,454.24
General	951,614.44	714,986.96	740,316.72	862,944.45
<i>Taxes</i>	<i>902,072.94</i>	<i>690,470.04</i>	<i>711,497.46</i>	<i>818,578.36</i>
Property, poll, and income	860,897.52	684,484.71	700,593.06	782,786.63
Corporation, bank, etc.	41,175.42	5,985.33	10,904.40	35,791.73
<i>Licenses and permits</i>	<i>20,391.97</i>	<i>3,815.50</i>	<i>13,588.42</i>	<i>25,511.64</i>
<i>Fines and forfeits</i>	<i>1,974.50</i>	<i>197.82</i>	<i>1,103.50</i>	<i>1,526.15</i>
<i>Grants and gifts</i>	<i>27,175.03</i>	<i>20,503.60</i>	<i>14,127.34</i>	<i>17,328.40</i>
For expenses	27,175.03	7,545.50	14,127.34	17,328.40
For outlays	—	12,958.10	—	—
<i>All other</i>	—	—	—	—
Commercial	243,879.76	159,013.80	513,204.02	182,509.79
<i>Special assessments</i>	<i>1,350.00</i>	<i>2,842.18</i>	<i>21,251.90</i>	<i>1,210.75</i>
To meet expenses	—	—	1,718.42	—
To meet outlays	1,350.00	2,842.18	19,533.48	1,210.75
<i>Privileges</i>	<i>25,959.17</i>	<i>23,151.53</i>	<i>21,014.06</i>	<i>24,874.83</i>
<i>Departmental</i>	<i>105,603.81</i>	<i>22,759.95</i>	<i>43,742.68</i>	<i>45,424.71</i>
General government	1,361.35	693.65	413.85	1,987.92
Protection of persons and property	220.86	116.18	784.78	327.08
Health and sanitation	1,632.14	—	2,523.39	2,933.31
Highways	2,547.20	571.05	231.85	56.77
Charities	96,309.47	16,903.41	12,552.47	28,155.37
Soldiers' benefits	1,125.00	2,583.75	1,845.00	1,108.00
Schools	1,131.41	683.80	24,588.67	7,915.64
Libraries	543.88	604.11	745.67	449.62
Recreation	—	—	—	411.00
Unclassified	732.50	604.00	57.00	80.00
<i>Public service enterprises</i>	<i>96,797.87</i>	<i>95,119.10</i>	<i>405,703.38</i>	<i>89,808.46</i>
Electric light	—	—	314,233.12	—
Water	96,797.87	95,119.10	91,470.26	61,012.86
All other	—	—	—	28,795.60
<i>Cemeteries</i>	—	<i>5,201.92</i>	<i>2,348.70</i>	—
<i>Interest</i>	<i>14,168.91</i>	<i>9,939.12</i>	<i>19,143.30</i>	<i>23,190.94</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,373.54	—	1,426.36	3,448.82
All other	12,795.37	9,939.12	17,716.94	19,742.12
NON-REVENUE.	\$1,206,625.02	\$688,067.84	\$715,957.48	\$962,039.74
Offsets to outlays	37,016.16	—	14,947.00	15,961.99
<i>Departmental</i>	<i>37,016.16</i>	—	<i>14,947.00</i>	<i>8,782.18</i>
<i>Public service enterprises</i>	—	—	—	<i>7,179.81</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	1,080,102.30	644,665.00	585,294.70	800,000.00
<i>Loans, general purposes</i>	<i>125,000.00</i>	<i>94,500.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	<i>70,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>955,000.00</i>	<i>550,000.00</i>	<i>515,000.00</i>	<i>800,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	<i>102.30</i>	<i>165.00</i>	<i>294.70</i>	—
Transfers	796.77	225.00	26,211.25	4,138.78
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	796.77	225.00	26,211.25	4,138.78
Refunds	4,082.28	4,147.40	3,278.09	3,609.37
Agency, trust, and investment	84,627.51	39,030.44	86,226.44	138,329.60
<i>Taxes and licenses for State</i>	<i>40,700.00</i>	<i>36,000.00</i>	<i>32,717.00</i>	<i>39,000.00</i>
<i>Taxes for county</i>	<i>38,519.97</i>	—	<i>32,431.67</i>	<i>72,904.39</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,228.54</i>	<i>3,030.44</i>	<i>19,267.84</i>	<i>24,454.61</i>
<i>All other</i>	<i>2,379.00</i>	—	<i>1,809.93</i>	<i>1,970.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$1,232,510.36	\$874,000.76	\$1,268,467.74	\$1,061,416.23
Premiums	102.30	165.00	294.70	—
Municipal indebtedness	1,080,000.00	644,500.00	585,000.00	800,000.00
Transfers and refunds	4,879.05	4,372.40	29,489.34	7,748.11
Agency, trust, and investment	84,627.51	39,030.44	86,226.44	138,329.60
Total receipts	\$2,402,119.22	\$1,562,068.60	\$1,969,478.22	\$2,007,493.94
Balance on hand, including funds	194,253.88	86,478.11	67,665.52	73,995.00
GRAND TOTAL	\$2,596,373.10	\$1,648,546.71	\$2,037,143.74	\$2,081,488.94

¹ Includes gas, amount not specified.

Graded According to Population of 1935 — Continued.

PAYMENTS.	West Springfield POPULATION 17,118	Winthrop POPULATION 17,001	Wakefield POPULATION 16,494	Greenfield POPULATION 15,903
Maintenance	\$815,877.07	\$652,241.24	\$867,839.85	\$742,556.68
<i>Departmental</i>	<i>762,691.31</i>	<i>603,453.90</i>	<i>606,492.57</i>	<i>678,074.57</i>
General government	47,235.83	39,150.44	26,688.04	31,500.12
Protection of persons and property	99,459.56	88,701.46	89,811.13	60,021.98
Health and sanitation	35,230.62	51,152.16	38,409.32	32,623.17
Highways	81,749.97	54,937.42	60,299.62	120,036.61
Charities	167,886.12	62,418.20	72,289.65	125,827.00
Soldiers' benefits	23,096.67	12,207.79	21,152.39	19,418.55
Schools	282,409.74	256,891.07	249,697.05	249,890.37
Libraries	12,135.20	9,259.14	22,182.70	15,519.96
Recreation	2,966.24	16,755.54	16,094.82	12,037.79
Pensions	3,466.46	3,328.55	—	699.93
Unclassified	7,054.90	7,652.13	9,867.85	10,499.09
<i>Public service enterprises</i>	<i>53,185.76</i>	<i>42,649.72</i>	<i>259,709.66</i>	<i>63,930.25</i>
Electric light	—	—	121,004.91	—
Water	53,185.76	42,649.72	43,704.75	35,804.98
All other	—	—	—	28,125.27
Cemeteries	—	7,137.62	1,637.62	—
Administration of trust funds	—	—	—	551.86
Interest	58,461.78	50,378.71	53,104.72	19,262.51
<i>Loans, general purposes</i>	<i>54,966.78</i>	<i>25,972.08</i>	<i>41,636.17</i>	<i>16,818.18</i>
<i>Loans, public service enterprises</i>	<i>3,495.00</i>	<i>24,406.63</i>	<i>11,468.55</i>	<i>2,444.33</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	203,288.14	135,706.30	194,439.85	189,236.80
<i>Departmental</i>	<i>181,420.77</i>	<i>131,925.06</i>	<i>81,725.27</i>	<i>146,712.84</i>
General government	—	—	—	—
Protection of persons and property	7,404.63	945.00	1,498.75	6,498.71
Health and sanitation	46,214.43	52,419.25	32,537.49	21,211.02
Highways	80,865.22	57,679.98	43,116.40	117,803.11
Charities	—	—	—	—
Schools	37,571.99	6,649.49	664.64	1,000.00
Libraries	—	—	—	—
Recreation	9,364.50	14,231.34	2,407.99	200.00
Unclassified	—	—	1,500.00	—
<i>Public service enterprises</i>	<i>21,867.37</i>	<i>3,781.24</i>	<i>112,476.41</i>	<i>42,523.96</i>
Electric light	—	—	133,505.19	—
Water	21,867.37	3,781.24	78,971.22	17,703.29
All other	—	—	—	24,820.67
Cemeteries	—	—	238.17	—
Municipal indebtedness	1,198,000.00	619,534.55	620,766.77	873,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>133,000.00</i>	<i>119,534.55</i>	<i>140,766.77</i>	<i>73,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,065,000.00</i>	<i>500,000.00</i>	<i>480,000.00</i>	<i>800,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	796.77	225.00	26,211.25	4,138.78
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>796.77</i>	<i>225.00</i>	<i>26,211.25</i>	<i>4,138.78</i>
Refunds	4,082.28	4,147.40	3,278.09	3,609.37
Agency, trust, and investment	85,320.91	38,799.44	84,306.83	121,003.09
<i>Taxes and licenses for State</i>	<i>40,700.00</i>	<i>36,000.00</i>	<i>52,717.00</i>	<i>39,000.00</i>
<i>Taxes for county</i>	<i>38,319.97</i>	<i>—</i>	<i>32,431.67</i>	<i>72,904.39</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,928.54</i>	<i>2,799.44</i>	<i>17,333.83</i>	<i>7,234.90</i>
<i>All other</i>	<i>2,372.40</i>	<i>—</i>	<i>1,824.33</i>	<i>1,863.80</i>
RECAPITULATION.				
Maintenance and interest	\$874,338.85	\$702,619.95	\$920,944.57	\$761,819.19
Permanent debt (except from sinking funds)	133,000.00	119,534.55	140,766.77	73,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	203,288.14	135,706.30	194,439.85	189,236.80
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,065,000.00	500,000.00	480,000.00	800,000.00
Transfers (except to sinking funds) and refunds	4,879.05	4,372.40	29,489.34	7,748.15
Agency, trust, and investment	85,320.91	38,799.44	84,306.83	121,003.09
Total payments	\$2,365,826.95	\$1,501,032.64	\$1,849,947.36	\$1,952,807.23
<i>Balance on hand, including funds</i>	<i>230,546.15</i>	<i>147,514.07</i>	<i>187,196.38</i>	<i>128,681.78</i>
GRAND TOTAL	\$2,596,373.10	\$1,648,546.71	\$2,037,143.74	\$2,081,489.01

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Southbridge POPULATION 15,786	Norwood POPULATION 15,574	Dedham POPULATION 15,371	Saugus POPULATION 15,076
REVENUE.	\$561,539.32	\$1,264,321.25	\$996,417.73	\$574,276.27
General	495,543.67	859,981.84	872,333.73	471,531.27
Taxes	451,836.91	830,898.14	846,745.08	458,209.61
Property, poll, and income	437,434.28	792,832.19	837,262.34	448,112.51
Corporation, bank, etc.	14,402.63	38,065.95	9,483.64	10,097.11
Licenses and permits	5,919.04	17,569.28	6,074.84	4,257.60
Fines and forfeits	248.00	785.00	653.00	1,086.50
Grants and gifts	37,559.72	10,738.42	18,859.91	7,977.58
For expenses	37,559.72	10,738.42	18,859.91	7,977.58
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	65,995.65	404,339.41	124,084.00	102,745.00
Special assessments	927.85	7,401.46	13,054.96	1,486.03
To meet expenses	—	503.36	2,151.27	840.31
To meet outlays	927.85	6,898.10	10,903.69	645.68
Privileges	18,271.23	19,019.07	22,589.81	17,348.00
Departmental	34,763.32	38,818.45	61,375.30	31,081.07
General government	357.45	2,631.02	2,351.39	1,332.71
Protection of persons and property	1,420.50	904.68	416.85	206.38
Health and sanitation	559.14	4,175.03	459.94	4,335.60
Highways	407.36	463.81	16.75	22.00
Charities	18,289.94	17,241.11	39,065.02	22,501.14
Soldiers' benefits	2,139.96	9.00	2,304.94	1,768.50
Schools	10,785.72	12,052.42	15,956.43	817.20
Libraries	580.25	613.03	674.18	65.50
Recreation	—	728.35	128.80	—
Unclassified	223.00	—	1.00	32.00
Public service enterprises	—	318,839.77	—	35,001.78
Electric light	—	242,242.28	—	—
Water	—	76,597.49	—	35,001.78
All other	—	—	—	—
Cemeteries	1,892.84	9,070.92	5,105.00	6,828.31
Interest	10,140.41	11,189.74	21,955.93	10,999.81
On sinking funds	—	—	—	—
On trust and investment funds	1,043.77	37.50	7,466.51	247.11
All other	9,096.64	11,152.24	14,492.42	10,752.68
NON-REVENUE.	\$532,895.52	\$990,203.57	\$697,965.05	\$768,811.41
Offsets to outlays	12,669.42	4,927.20	12,070.53	91.61
Departmental	12,669.42	4,819.20	12,070.53	91.61
Public service enterprises	—	108.00	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	469,000.00	871,689.97	591,005.00	702,190.31
Loans, general purposes	—	119,700.00	—	160,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	91,873.80
Temporary loans (including revenue loans)	469,000.00	700,000.00	591,000.00	450,000.00
Unpaid warrants or orders, current year	—	51,989.97	—	—
Premiums	—	—	5.00	316.51
Transfers	1,018.64	2,313.53	5,859.95	14,087.21
From sinking funds	—	—	—	—
All other	1,018.64	2,313.53	5,859.95	14,087.21
Refunds	2,300.21	17,731.12	2,624.80	2,662.11
Agency, trust, and investment	47,907.25	93,541.75	86,404.77	49,780.00
Taxes and licenses for State	19,045.00	38,899.34	35,100.00	21,800.00
Taxes for county	17,711.00	20,873.70	18,430.85	17,710.50
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	9,526.85	31,778.43	30,934.72	7,425.60
All other	1,624.40	2,490.28	1,939.20	2,843.80
RECAPITULATION.				
Revenue and offsets to outlays	\$574,208.74	\$1,269,248.45	\$1,008,488.26	\$574,367.91
Premiums	—	—	5.00	316.51
Municipal indebtedness	469,000.00	871,689.97	591,000.00	701,873.80
Transfers and refunds	3,318.85	20,044.65	8,484.75	16,749.41
Agency, trust, and investment	47,907.25	93,541.75	86,404.77	49,780.00
Total receipts	\$1,094,434.84	\$2,254,524.82	\$1,694,382.78	\$1,343,087.71
Balance on hand, including funds	55,211.69	176,701.54	70,917.62	47,859.00
GRAND TOTAL	\$1,149,646.53	\$2,431,226.36	\$1,765,300.40	\$1,390,946.71

aded According to Population of 1935 — Continued.

PAYMENTS.	Southbridge POPULATION 15,786	Norwood POPULATION 15,574	Dedham POPULATION 15,371	Saugus POPULATION 15,076
Intenance	\$455,509.25	\$980,589.28	\$802,362.38	\$573,431.75
<i>Departmental</i>	<i>451,781.70</i>	<i>781,144.86</i>	<i>792,567.99</i>	<i>522,438.30</i>
General government	24,731.70	80,284.66	39,902.15	48,196.80
Protection of persons and property	69,202.24	100,047.44	112,516.11	70,287.24
Health and sanitation	20,996.60	55,828.76	44,498.35	27,199.75
Highways	56,979.22	79,181.84	85,998.77	49,626.55
Charities	75,825.84	76,351.90	180,935.01	61,824.67
Soldiers' benefits	6,261.51	9,987.06	17,937.19	30,540.59
Schools	175,877.21	334,603.47	257,911.50	202,873.54
Libraries	9,867.49	18,055.34	16,523.26	5,250.50
Recreation	188.18	13,692.84	16,015.26	8,975.16
Pensions	832.00	1,006.35	3,200.00	3,080.61
Unclassified	11,019.71	12,105.20	17,130.39	14,582.89
<i>Public service enterprises</i>	<i>—</i>	<i>189,000.22</i>	<i>—</i>	<i>44,373.20</i>
Electric light	—	155,655.28	—	—
Water	—	33,344.94	—	44,373.20
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,727.55</i>	<i>10,444.20</i>	<i>9,779.89</i>	<i>6,620.25</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>14.50</i>	<i>—</i>
Interest	\$8,142.20	\$61,101.38	\$33,099.42	\$23,516.18
<i>Loans, general purposes</i>	<i>8,142.20</i>	<i>59,898.88</i>	<i>33,099.42</i>	<i>22,404.93</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,203.50</i>	<i>—</i>	<i>1,111.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	\$57,105.48	\$157,305.67	\$102,168.28	\$31,722.33
<i>Departmental</i>	<i>56,738.83</i>	<i>129,916.84</i>	<i>100,218.65</i>	<i>29,765.15</i>
General government	50.66	896.85	2,658.42	3,028.61
Protection of persons and property	396.26	646.46	10,482.54	2,390.18
Health and sanitation	22,238.55	67,496.82	10,894.23	1,445.21
Highways	25,291.62	37,847.38	68,383.93	11,423.77
Charities	1,499.66	—	—	909.06
Schools	7,262.08	4,822.56	3,862.25	3,768.59
Libraries	—	4,491.63	—	—
Recreation	—	13,714.64	3,937.28	6,799.73
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>24,187.19</i>	<i>—</i>	<i>882.40</i>
Electric light	—	18,545.11	—	—
Water	—	5,642.08	—	882.40
All other	—	—	—	—
<i>Cemeteries</i>	<i>366.65</i>	<i>3,202.14</i>	<i>1,949.63</i>	<i>1,074.78</i>
Municipal indebtedness	\$471,550.00	\$914,849.01	\$639,242.88	\$544,133.47
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>26,550.00</i>	<i>181,517.17</i>	<i>77,308.13</i>	<i>97,259.67</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>91,873.80</i>
<i>Temporary loans (including revenue loans)</i>	<i>445,000.00</i>	<i>700,000.00</i>	<i>561,000.00</i>	<i>355,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>33,331.84</i>	<i>934.75</i>	<i>—</i>
Transfers	\$1,018.64	\$2,313.53	\$5,859.95	\$14,087.27
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,018.64</i>	<i>2,313.53</i>	<i>5,859.95</i>	<i>14,087.27</i>
Refunds	\$2,300.21	\$17,731.12	\$2,624.80	\$2,662.19
Agency, trust, and investment	\$47,932.38	\$87,926.15	\$87,022.38	\$49,865.27
<i>Taxes and licenses for State</i>	<i>19,045.00</i>	<i>38,899.34</i>	<i>35,100.00</i>	<i>31,800.00</i>
<i>Taxes for county</i>	<i>17,711.00</i>	<i>20,373.70</i>	<i>18,430.85</i>	<i>17,710.55</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>9,551.98</i>	<i>26,222.21</i>	<i>31,566.73</i>	<i>7,510.92</i>
<i>All other</i>	<i>1,624.40</i>	<i>2,430.90</i>	<i>1,924.80</i>	<i>2,843.80</i>
RECAPITULATION.				
Maintenance and interest	\$463,651.45	\$1,041,690.66	\$835,461.80	\$596,947.93
Permanent debt (except from sinking funds)	26,550.00	181,517.17	77,308.13	97,259.67
Sinking fund requirements from revenue	—	—	—	—
Outlays	57,105.48	157,305.67	102,168.28	31,722.33
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	91,873.80
Temporary loans	445,000.00	733,331.84	561,934.75	355,000.00
Transfers (except to sinking funds) and	3,318.85	20,044.65	8,484.75	16,749.46
Refunds	47,932.38	87,926.15	87,022.38	49,865.27
Agency, trust, and investment	—	—	—	—
Total payments	\$1,043,558.16	\$2,221,816.14	\$1,672,380.09	\$1,239,418.46
Balance on hand, including funds	106,088.37	209,410.22	92,920.31	151,528.31
GRAND TOTAL	\$1,149,646.53	\$2,431,226.36	\$1,765,300.40	\$1,390,946.77

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Milford POPULATION 15,008	Natick POPULATION 14,394	Danvers POPULATION 13,884	Webster POPULATION 13,837
REVENUE.	\$614,081.51	\$912,313.49	\$848,600.45	\$527,424.01
General	538,130.84	686,874.85	496,406.50	431,566.67
<i>Taxes</i>	<i>507,122.39</i>	<i>607,697.60</i>	<i>477,379.63</i>	<i>395,956.92</i>
Property, poll, and income	494,897.74	596,078.87	470,774.91	377,806.48
Corporation, bank, etc.	12,224.65	11,618.73	6,604.72	18,150.44
<i>Licenses and permits</i>	<i>21,367.11</i>	<i>9,603.47</i>	<i>7,273.00</i>	<i>23,693.25</i>
<i>Fines and forfeits</i>	<i>563.42</i>	<i>719.76</i>	<i>5,016.91</i>	<i>340.00</i>
<i>Grants and gifts</i>	<i>9,077.92</i>	<i>68,854.02</i>	<i>6,737.96</i>	<i>11,576.60</i>
For expenses	9,077.92	68,854.02	6,737.96	11,576.50
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	75,950.67	225,438.64	352,193.95	95,857.34
<i>Special assessments</i>	<i>2,048.72</i>	<i>3,050.64</i>	<i>149.24</i>	<i>102.83</i>
To meet expenses	2,048.72	111.82	149.24	102.83
To meet outlays	—	2,938.82	—	—
<i>Privileges</i>	<i>13,669.29</i>	<i>17,056.29</i>	<i>16,166.31</i>	<i>14,373.55</i>
<i>Departmental</i>	<i>40,725.17</i>	<i>113,936.27</i>	<i>59,168.32</i>	<i>31,385.20</i>
General government	1,659.19	310.49	616.87	487.75
Protection of persons and property	—	457.83	305.46	3,310.98
Health and sanitation	2,369.30	30,679.24	1,325.48	1,642.20
Highways	1,592.48	2,992.76	135.31	397.00
Charities	26,961.77	176,703.65	245,604.44	14,963.85
Soldiers' benefits	1,219.00	1,111.00	2,111.00	265.00
Schools	6,125.30	1,288.95	8,346.01	10,263.58
Libraries	144.64	701.84	710.73	254.84
Recreation	35.00	—	—	—
Unclassified	308.00	—	13.02	—
<i>Public service enterprises</i>	—	<i>66,151.38</i>	<i>256,656.45</i>	<i>59,133.87</i>
Electric light	—	—	157,781.69	—
Water	—	66,122.60	98,874.76	39,133.87
All other	—	28.78	—	—
<i>Cemeteries</i>	<i>2,043.94</i>	—	—	<i>1,276.44</i>
<i>Interest</i>	<i>17,463.55</i>	<i>25,246.06</i>	<i>20,053.63</i>	<i>9,356.46</i>
On sinking funds	—	926.17	3,279.52	—
On trust and investment funds	—	7,587.25	11,868.58	1,149.99
All other	17,463.55	16,731.64	4,905.53	8,235.46
NON-REVENUE.	\$434,238.91	\$1,131,913.02	\$391,485.75	\$451,589.33
Offsets to outlays	12,615.00	18,984.38	10,236.27	—
<i>Departmental</i>	<i>12,615.00</i>	<i>16,591.20</i>	<i>9,509.79</i>	<i>—</i>
<i>Public service enterprises</i>	—	<i>2,293.18</i>	<i>726.48</i>	<i>—</i>
<i>Cemeteries</i>	—	—	—	<i>—</i>
Municipal indebtedness	347,810.44	957,090.00	220,000.00	414,070.06
<i>Loans, general purposes</i>	<i>40,000.00</i>	<i>163,000.00</i>	<i>—</i>	<i>8,570.06</i>
<i>Loans, public service enterprises</i>	—	—	<i>20,000.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	—	—	—	<i>—</i>
<i>Bonds refunded, current year</i>	<i>28,141.80</i>	—	—	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>277,042.07</i>	<i>795,000.00</i>	<i>200,000.00</i>	<i>405,500.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>2,626.57</i>	—	—	<i>—</i>
<i>Premiums</i>	—	—	—	<i>—</i>
Transfers	130.00	17,974.36	55,091.94	1,097.39
<i>From sinking funds</i>	—	<i>8,000.00</i>	<i>41,500.00</i>	<i>—</i>
<i>All other</i>	130.00	9,974.36	13,591.94	1,097.39
Refunds	3,301.46	7,308.62	312.17	827.11
Agency, trust, and investment	70,382.01	130,645.66	105,845.37	35,594.77
<i>Taxes and licenses for State</i>	<i>23,163.00</i>	<i>28,300.00</i>	<i>19,600.00</i>	<i>17,148.28</i>
<i>Taxes for county</i>	<i>21,533.00</i>	<i>28,163.87</i>	<i>15,435.80</i>	<i>16,940.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>24,021.01</i>	<i>72,619.19</i>	<i>70,092.26</i>	<i>1,436.69</i>
<i>All other</i>	<i>1,665.00</i>	<i>1,672.60</i>	<i>1,317.31</i>	<i>1,069.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$626,696.51	\$931,297.87	\$858,836.72	\$527,424.01
Premiums	—	—	—	—
Municipal indebtedness	347,810.44	957,090.00	220,000.00	414,070.06
Transfers and refunds	3,431.46	25,282.98	55,404.11	1,924.50
Agency, trust, and investment	70,382.01	130,645.66	105,845.37	35,594.77
Total receipts	\$1,048,320.42	\$2,044,226.51	\$1,240,086.20	\$979,013.34
Balance on hand, including funds	10.03	58,756.66	36,367.56	122,393.88
GRAND TOTAL	\$1,048,330.45	\$2,102,983.17	\$1,276,453.76	\$1,101,407.22

¹ Includes \$44,320.47 from Leonard Morse Hospital. ² Includes \$22,967.48 from Hunt Memorial Hospital.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Milford POPULATION 15,008	Natick POPULATION 14,394	Danvers POPULATION 13,884	Webster POPULATION 13,837
Maintenance	\$507,784.31	\$724,761.75	\$650,647.55	\$393,105.49
<i>Departmental</i>	<i>504,505.37</i>	<i>706,355.02</i>	<i>475,002.93</i>	<i>371,673.43</i>
General government	24,905.36	33,256.84	21,594.25	32,877.79
Protection of persons and property	62,520.23	84,687.20	63,159.59	39,106.96
Health and sanitation	34,014.40	37,476.25	21,589.70	27,599.20
Highways	69,772.11	78,775.43	62,621.22	40,451.31
Charities	82,274.12	¹ 205,577.86	² 85,482.81	75,188.77
Soldiers' benefits	12,470.12	15,915.82	16,547.86	2,091.09
Schools	201,214.90	215,604.61	181,458.39	128,530.89
Libraries	4,834.62	16,392.36	9,807.29	9,093.51
Recreation	4,563.27	4,939.20	3,728.22	188.97
Pensions	—	3,211.00	1,405.25	450.00
Unclassified	7,936.24	10,518.45	7,608.35	16,094.94
<i>Public service enterprises</i>	<i>—</i>	<i>18,406.73</i>	<i>175,469.62</i>	<i>20,007.30</i>
Electric light	—	—	134,226.99	—
Water	—	18,406.73	41,242.63	19,807.80
All other	—	—	—	199.50
<i>Cemeteries</i>	<i>3,278.94</i>	<i>—</i>	<i>—</i>	<i>1,424.76</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>175.00</i>	<i>—</i>
Interest	19,180.56	46,209.96	30,910.55	27,245.90
<i>Loans, general purposes</i>	<i>19,180.56</i>	<i>41,052.33</i>	<i>18,281.80</i>	<i>27,245.90</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>5,157.63</i>	<i>12,628.75</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	46,622.74	101,819.37	148,599.05	19,141.35
<i>Departmental</i>	<i>44,250.14</i>	<i>78,463.12</i>	<i>78,634.41</i>	<i>16,967.68</i>
General government	200.00	—	11,361.05	75.00
Protection of persons and property	4,027.98	190.50	400.00	21.00
Health and sanitation	5,693.16	4,080.78	48,437.44	3,594.64
Highways	26,074.25	26,946.35	16,442.24	7,279.19
Charities	1,570.70	³ 3,086.83	—	589.44
Schools	2,815.69	6,188.36	368.68	717.04
Libraries	—	—	—	—
Recreation	3,868.36	4,797.67	1,525.00	4,691.37
Unclassified	—	33,172.63	100.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>23,356.25</i>	<i>69,964.64</i>	<i>1,902.92</i>
Electric light	—	—	39,417.46	—
Water	—	23,356.25	30,547.18	1,902.92
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,372.60</i>	<i>—</i>	<i>—</i>	<i>270.75</i>
Municipal indebtedness	400,919.34	832,990.50	287,500.00	447,957.00
<i>From sinking funds</i>	<i>—</i>	<i>8,000.00</i>	<i>41,500.00</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>64,368.11</i>	<i>79,990.50</i>	<i>46,000.00</i>	<i>74,757.00</i>
<i>Bonds refunded, current year</i>	<i>28,141.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>304,500.00</i>	<i>745,000.00</i>	<i>200,000.00</i>	<i>373,200.00</i>
<i>Warrants or orders, previous years</i>	<i>3,909.43</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	130.00	17,974.36	55,091.94	1,097.39
<i>To sinking funds from revenue</i>	<i>—</i>	<i>3,500.00</i>	<i>3,055.80</i>	<i>—</i>
<i>All other</i>	<i>130.00</i>	<i>14,474.36</i>	<i>52,036.14</i>	<i>1,097.39</i>
Refunds	3,301.46	7,308.62	312.17	827.11
Agency, trust, and investment	70,382.01	120,985.24	72,413.66	35,478.12
<i>Taxes and licenses for State</i>	<i>23,163.00</i>	<i>28,300.00</i>	<i>19,000.00</i>	<i>17,148.28</i>
<i>Taxes for county</i>	<i>21,533.00</i>	<i>28,153.87</i>	<i>15,435.80</i>	<i>15,940.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>24,021.01</i>	<i>63,375.77</i>	<i>36,638.71</i>	<i>1,399.24</i>
<i>All other</i>	<i>1,665.00</i>	<i>1,155.60</i>	<i>1,339.15</i>	<i>990.60</i>
RECAPITULATION.				
Maintenance and interest	\$526,964.87	\$770,971.71	\$681,558.10	\$420,351.39
Permanent debt (except from sinking funds)	64,368.11	79,990.50	46,000.00	74,757.00
Sinking fund requirements from revenue	—	3,500.00	3,055.80	—
Outlays	46,622.74	101,819.37	148,599.05	19,141.35
Permanent debt from sinking funds	—	8,000.00	41,500.00	—
Bonds refunded, current year	28,141.80	—	—	—
Temporary loans	308,409.43	745,000.00	200,000.00	373,200.00
Transfers (except to sinking funds) and refunds	3,431.46	21,782.98	52,348.31	1,924.50
Agency, trust, and investment	70,382.01	120,985.24	72,413.66	35,478.12
Total payments	\$1,048,320.42	\$1,852,049.80	\$1,245,474.92	\$924,852.36
<i>Balance on hand, including funds</i>	<i>10.03</i>	<i>250,933.37</i>	<i>30,978.84</i>	<i>176,554.86</i>
GRAND TOTAL	\$1,048,330.45	\$2,102,983.17	\$1,276,453.76	\$1,101,407.22

¹ Includes \$75,870.52 for Leonard Morse Hospital.² Includes \$26,423.54 for Hunt Memorial Hospital.³ Includes \$2,211.83 for Leonard Morse Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wellesley POPULATION 13,376	Winchester POPULATION 13,371	Plymouth POPULATION 13,183	Adams POPULATION 12,858
REVENUE.	\$1,443,427.77	\$1,026,472.07	\$852,087.91	\$577,803.50
General	1,002,323.98	876,288.21	731,325.05	476,418.84
<i>Taxes</i>	<i>936,733.33</i>	<i>863,550.18</i>	<i>695,460.54</i>	<i>437,718.61</i>
Property, poll, and income	915,010.70	848,190.01	656,728.59	411,839.21
Corporation, bank, etc.	21,722.63	15,360.17	38,731.95	25,879.40
<i>Licenses and permits</i>	<i>2,439.50</i>	<i>2,109.56</i>	<i>21,274.50</i>	<i>31,718.93</i>
<i>Fines and forfeits</i>	<i>387.50</i>	<i>107.00</i>	<i>1,200.75</i>	<i>1,747.50</i>
<i>Grants and gifts</i>	<i>62,754.65</i>	<i>10,521.47</i>	<i>15,329.26</i>	<i>5,233.80</i>
For expenses	62,754.65	10,521.47	13,329.26	5,233.80
For outlays	—	—	—	—
<i>All other</i>	<i>9.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	441,103.79	150,183.86	120,762.86	101,384.66
<i>Special assessments</i>	<i>13,877.32</i>	<i>12,626.82</i>	<i>851.25</i>	<i>1,166.90</i>
To meet expenses	41.32	—	498.25	—
To meet outlays	13,836.00	12,626.82	353.00	1,166.90
<i>Privileges</i>	<i>28,656.94</i>	<i>29,656.10</i>	<i>18,002.27</i>	<i>10,269.36</i>
<i>Departmental</i>	<i>65,439.41</i>	<i>22,643.60</i>	<i>40,900.94</i>	<i>73,328.17</i>
General government	2,452.21	3,090.33	1,433.50	4,225.12
Protection of persons and property	2,253.29	1,001.18	559.89	282.84
Health and sanitation	48,324.41	2,032.54	4,132.68	1,150.66
Highways	2,268.90	1,561.33	155.51	44.72
Charities	5,450.90	10,166.01	29,092.07	² 61,134.88
Soldiers' benefits	240.00	732.47	1,858.28	920.50
Schools	2,870.84	3,084.50	1,387.61	5,278.53
Libraries	1,567.66	423.00	—	290.32
Recreation	11.20	—	2,281.40	—
Unclassified	—	1,552.24	—	.60
<i>Public service enterprises</i>	<i>320,413.03</i>	<i>57,465.42</i>	<i>43,395.91</i>	<i>—</i>
Electric light	226,470.03	—	—	—
Water	93,943.00	57,465.42	41,718.41	—
All other	—	—	1,677.50	—
<i>Cemeteries</i>	<i>—</i>	<i>9,566.00</i>	<i>7,762.05</i>	<i>2,204.40</i>
<i>Interest</i>	<i>12,717.09</i>	<i>18,325.92</i>	<i>9,850.44</i>	<i>14,415.83</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,287.84	3,282.13	528.82	1,921.35
All other	11,429.25	14,943.79	9,321.62	12,494.48
NON-REVENUE.	\$1,231,674.47	\$967,129.92	\$595,378.49	\$303,166.04
Offsets to outlays	943.17	49,013.55	225.00	12,017.38
<i>Departmental</i>	<i>943.17</i>	<i>49,013.55</i>	<i>225.00</i>	<i>12,017.38</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	1,120,331.00	800,000.00	500,050.00	205,567.07
<i>Loans, general purposes</i>	<i>210,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,567.07</i>
<i>Temporary loans (including revenue loans)</i>	<i>910,000.00</i>	<i>800,000.00</i>	<i>500,000.00</i>	<i>200,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>50.00</i>	<i>—</i>
<i>Premiums</i>	<i>331.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	11,846.25	12,305.16	977.76	15,943.40
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	11,846.25	12,305.16	977.76	15,943.40
Refunds	22,063.01	2,545.32	2,016.70	915.59
Agency, trust, and investment	76,491.04	103,265.89	92,109.03	68,722.60
<i>Taxes and licenses for State</i>	<i>48,844.22</i>	<i>43,551.61</i>	<i>37,716.00</i>	<i>19,100.00</i>
<i>Taxes for county</i>	<i>25,519.64</i>	<i>43,175.91</i>	<i>44,124.60</i>	<i>29,625.02</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>16.26</i>	<i>14,851.17</i>	<i>8,133.03</i>	<i>18,892.98</i>
<i>All other</i>	<i>2,110.92</i>	<i>1,687.20</i>	<i>2,135.40</i>	<i>1,104.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$1,444,370.94	\$1,075,485.62	\$852,312.91	\$589,820.88
Premiums	331.00	—	—	—
Municipal indebtedness	1,120,000.00	800,000.00	500,050.00	205,567.07
Transfers and refunds	33,909.26	14,850.48	2,994.46	16,858.99
Agency, trust, and investment	76,491.04	103,265.89	92,109.03	68,722.60
Total receipts	\$2,675,102.24	\$1,993,601.99	\$1,447,466.40	\$880,969.54
Balance on hand, including funds	117,633.35	152,444.18	68,135.06	56,223.95
GRAND TOTAL	\$2,792,735.59	\$2,146,046.17	\$1,515,601.46	\$937,193.49

¹ Includes \$7.50 from administration of trust funds.² Includes \$32,529.86 from Plunkett Memorial Hospital.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Wellesley POPULATION 13,376	Winchester POPULATION 13,371	Plymouth POPULATION 13,183	Adams POPULATION 12,858
Maintenance	\$922,407.60	\$681,768.44	\$660,028.08	\$367,660.50
<i>Departmental</i>	<i>754,128.18</i>	<i>641,030.51</i>	<i>615,866.09</i>	<i>361,343.95</i>
General government	41,018.44	45,939.22	32,342.91	22,699.73
Protection of persons and property	147,071.01	99,231.31	84,948.35	23,288.19
Health and sanitation	43,774.58	54,129.96	53,949.69	14,837.32
Highways	129,637.45	106,510.98	79,617.14	25,468.63
Charities	31,075.19	24,763.92	113,732.07	¹ 113,190.48
Soldiers' benefits	2,621.94	6,296.01	7,225.97	4,994.27
Schools	298,586.53	241,732.68	212,300.46	134,573.78
Libraries	17,861.99	12,996.27	9,670.60	9,751.96
Recreation	22,722.06	26,262.35	10,915.59	185.32
Pensions	7,824.78	10,188.47	3,227.44	—
Unclassified	11,934.21	12,979.34	7,435.87	12,354.27
<i>Public service enterprises</i>	<i>168,279.42</i>	<i>29,259.94</i>	<i>29,391.10</i>	—
Electric light	112,884.20	—	—	—
Water	55,395.22	29,259.94	25,996.25	—
All other	—	—	3,394.85	—
<i>Cemeteries</i>	—	11,465.49	15,270.89	6,149.82
<i>Administration of trust funds</i>	—	12.50	—	166.73
Interest	70,585.87	51,896.26	13,172.12	27,747.84
<i>Loans, general purposes</i>	<i>57,164.62</i>	<i>50,961.26</i>	<i>9,972.12</i>	<i>27,747.84</i>
<i>Loans, public service enterprises</i>	<i>13,421.25</i>	<i>935.00</i>	<i>3,200.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	264,224.92	183,332.73	87,738.01	55,923.91
<i>Departmental</i>	<i>92,977.51</i>	<i>139,351.01</i>	<i>46,039.12</i>	<i>55,518.01</i>
General government	800.00	1,051.03	343.29	66.80
Protection of persons and property	3,660.12	1,454.38	5,217.90	690.67
Health and sanitation	19,145.46	3,049.34	44.00	3,045.87
Highways	24,905.82	63,243.08	32,056.79	48,397.79
Charities	—	—	—	² 2,428.79
Schools	39,295.62	1,090.00	—	888.09
Libraries	—	442.91	—	—
Recreation	5,170.49	69,020.27	5,456.77	—
Unclassified	—	—	2,920.37	—
<i>Public service enterprises</i>	<i>171,247.41</i>	<i>38,634.92</i>	<i>41,698.89</i>	—
Electric light	128,525.68	—	—	—
Water	42,721.73	38,634.92	41,698.89	—
All other	—	—	—	—
<i>Cemeteries</i>	—	5,346.80	—	405.90
Municipal indebtedness	1,189,024.25	909,682.08	487,550.00	341,567.07
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>1,229,024.25</i>	<i>109,682.08</i>	<i>37,500.00</i>	<i>106,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	5,567.07
<i>Temporary loans (including revenue loans)</i>	<i>960,000.00</i>	<i>800,000.00</i>	<i>450,000.00</i>	<i>230,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	50.00	—
Transfers	11,846.25	12,305.16	977.76	15,943.40
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>11,846.25</i>	<i>12,305.16</i>	<i>977.76</i>	<i>15,943.40</i>
Refunds	22,063.01	2,545.32	2,016.70	915.59
Agency, trust, and investment	76,415.13	99,814.80	92,006.87	55,651.90
<i>Taxes and licenses for State</i>	<i>48,844.22</i>	<i>43,551.61</i>	<i>37,716.00</i>	<i>19,100.00</i>
<i>Taxes for county</i>	<i>25,519.64</i>	<i>43,175.91</i>	<i>44,124.60</i>	<i>29,625.02</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2.75</i>	<i>11,399.48</i>	<i>8,030.87</i>	<i>5,822.28</i>
<i>All other</i>	<i>2,048.52</i>	<i>1,687.80</i>	<i>2,135.40</i>	<i>1,104.60</i>
RECAPITULATION.				
Maintenance and interest	\$992,993.47	\$733,664.70	\$673,200.20	\$395,408.34
Permanent debt (except from sinking funds)	³ 229,024.25	109,682.08	37,500.00	106,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	264,224.92	183,332.73	87,738.01	55,923.91
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	5,567.07
Temporary loans	960,000.00	800,000.00	450,050.00	230,000.00
Transfers (except to sinking funds) and refunds	33,909.26	14,850.48	2,994.46	16,858.99
Agency, trust, and investment	76,415.13	99,814.80	92,006.87	55,651.90
Total payments	\$2,556,567.03	\$1,941,344.79	\$1,343,489.54	\$865,410.21
Balance on hand, including funds	236,168.56	204,701.38	172,111.92	71,783.28
GRAND TOTAL	\$2,792,735.59	\$2,146,046.17	\$1,515,601.46	\$937,193.49

¹ Includes \$52,259.56 for Plunkett Memorial Hospital.² For Plunkett Memorial Hospital.³ Includes \$35,000 schoolhouse loan cancelled.

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Clinton POPULATION 12,373	Needham POPULATION 11,828	Fairhaven POPULATION 11,005	Stoneham POPULATION 10,841
REVENUE.	\$460,881.95	\$924,631.66	\$429,085.01	\$616,173.28
General	377,285.03	750,208.92	370,030.86	485,632.13
<i>Taxes</i>	<i>364,171.80</i>	<i>734,455.45</i>	<i>331,923.94</i>	<i>476,358.40</i>
Property, poll, and income	348,864.91	713,165.25	322,747.41	469,108.89
Corporation, bank, etc.	15,306.89	16,290.20	9,176.53	7,249.51
<i>Licenses and permits</i>	<i>6,978.12</i>	<i>2,831.65</i>	<i>2,826.98</i>	<i>1,042.67</i>
<i>Fines and forfeits</i>	<i>123.50</i>	<i>459.00</i>	<i>1,265.30</i>	<i>243.65</i>
<i>Grants and gifts</i>	<i>6,011.61</i>	<i>12,462.82</i>	<i>34,014.64</i>	<i>7,987.41</i>
For expenses	6,011.61	12,462.82	34,014.64	7,987.41
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	83,596.92	174,422.74	59,054.15	130,541.15
<i>Special assessments</i>	<i>49.65</i>	<i>22,082.76</i>	<i>850.61</i>	<i>10,006.04</i>
To meet expenses	—	20,340.41	—	1,452.34
To meet outlays	49.65	1,742.35	850.61	8,553.70
<i>Privileges</i>	<i>9,150.02</i>	<i>24,106.97</i>	<i>10,445.99</i>	<i>13,977.51</i>
<i>Departmental</i>	<i>29,986.93</i>	<i>43,115.58</i>	<i>35,439.42</i>	<i>139,686.09</i>
General government	800.20	2,522.25	634.60	2,181.13
Protection of persons and property	2,045.36	145.39	125.73	151.11
Health and sanitation	1,396.73	772.64	3,114.36	1,625.14
Highways	—	266.75	740.60	77.52
Charities	19,881.15	37,683.08	23,819.74	28,752.72
Soldiers' benefits	1,953.20	120.00	1,267.08	1,902.00
Schools	3,714.09	1,342.50	5,728.31	2,601.52
Libraries	196.19	245.47	—	251.95
Recreation	—	—	—	—
Unclassified	—	17.50	—	1,243.00
<i>Public service enterprises</i>	<i>29,290.06</i>	<i>58,820.68</i>	<i>1,609.34</i>	<i>51,876.41</i>
Electric light	—	—	—	—
Water	29,290.06	58,820.68	—	51,833.26
All other	—	—	1,609.34	43.15
<i>Cemeteries</i>	<i>6,730.86</i>	—	—	<i>5,038.00</i>
<i>Interest</i>	<i>8,389.41</i>	<i>26,296.75</i>	<i>10,708.79</i>	<i>9,957.10</i>
On sinking funds	—	—	—	—
On trust and investment funds	860.02	1,998.24	6,172.33	554.65
All other	7,529.39	24,298.51	4,536.46	9,402.45
NON-REVENUE.	\$511,869.17	\$775,322.32	\$338,390.94	\$646,219.10
Offsets to outlays	2,125.00	3,063.99	—	25,986.38
<i>Departmental</i>	<i>2,125.00</i>	<i>2,124.41</i>	—	<i>25,986.38</i>
<i>Public service enterprises</i>	—	939.58	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	460,053.75	714,000.00	298,272.04	561,052.80
<i>Loans, general purposes</i>	<i>15,000.00</i>	—	—	<i>61,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	<i>19,000.00</i>	—	<i>43,272.04</i>	—
<i>Temporary loans (including revenue loans)</i>	<i>425,500.00</i>	<i>714,000.00</i>	<i>255,000.00</i>	<i>500,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>553.75</i>	—	—	—
<i>Premiums</i>	—	—	—	<i>52.80</i>
Transfers	—	270.00	6,129.97	707.16
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	270.00	6,129.97	707.16
Refunds	2,295.99	2,586.48	640.42	1,982.32
Agency, trust, and investment	47,394.43	55,401.85	33,348.51	56,490.44
<i>Taxes and licenses for State</i>	<i>20,700.00</i>	<i>32,300.00</i>	<i>18,403.00</i>	<i>21,700.00</i>
<i>Taxes for county</i>	<i>19,295.00</i>	<i>16,960.68</i>	<i>13,369.01</i>	<i>21,587.95</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>6,680.63</i>	<i>3,829.27</i>	<i>4.50</i>	<i>11,989.89</i>
<i>All other</i>	<i>718.80</i>	<i>2,312.00</i>	<i>1,572.00</i>	<i>1,212.60</i>
RECAPITULATION				
Revenue and offsets to outlays	\$463,006.95	\$927,695.65	\$429,085.01	\$642,159.66
Premiums	—	—	—	52.80
Municipal indebtedness	460,053.75	714,000.00	298,272.04	561,000.00
Transfers and refunds	2,295.99	2,586.48	6,770.39	2,689.48
Agency, trust, and investment	47,394.43	55,401.85	33,348.51	56,490.44
Total receipts	\$972,751.12	\$1,699,953.98	\$767,475.95	\$1,262,392.38
Balance on hand, including funds	1,047.44	131,950.49	49,170.27	75,828.75
GRAND TOTAL	\$973,798.56	\$1,831,904.47	\$816,646.22	\$1,338,221.13

¹ Includes \$10 from administration of trust funds.² Includes \$12,240.39 from Glover Memorial Hospital.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Clinton POPULATION 12,373	Needham POPULATION 11,828	Fairhaven POPULATION 11,005	Stoneham POPULATION 10,841
Maintenance	\$448,210.78	\$583,010.85	\$376,334.83	\$457,351.70
<i>Departmental</i>	<i>416,072.50</i>	<i>548,693.52</i>	<i>376,020.10</i>	<i>424,279.10</i>
General government	27,549.81	40,654.86	26,679.51	22,759.36
Protection of persons and property	38,600.65	82,584.50	42,471.30	57,443.55
Health and sanitation	20,654.78	36,318.95	32,478.46	28,256.11
Highways	36,242.74	53,628.78	32,528.89	61,883.51
Charities	141,774.06	186,769.30	78,864.61	68,621.06
Soldiers' benefits	9,775.08	15,693.30	5,623.48	10,282.39
Schools	117,888.17	201,328.27	151,618.87	147,423.75
Libraries	10,733.85	7,648.24	—	8,339.35
Recreation	1,886.66	11,417.32	3,165.40	9,031.78
Pensions	858.00	2,530.80	—	1,225.75
Unclassified	10,108.70	10,119.20	2,589.58	9,012.49
<i>Public service enterprises</i>	<i>25,517.75</i>	<i>34,317.33</i>	<i>314.73</i>	<i>26,591.42</i>
Electric light	—	—	—	—
Water	25,517.75	34,317.33	—	26,550.42
All other	—	—	314.73	41.00
<i>Cemeteries</i>	<i>6,617.23</i>	<i>—</i>	<i>—</i>	<i>6,471.18</i>
<i>Administration of trust funds</i>	<i>8.80</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
Interest	15,897.00	59,219.02	16,500.77	41,766.29
<i>Loans, general purposes</i>	<i>15,829.50</i>	<i>57,719.02</i>	<i>16,500.77</i>	<i>25,582.65</i>
<i>Loans, public service enterprises</i>	<i>67.50</i>	<i>1,500.00</i>	<i>—</i>	<i>16,183.64</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,435.94	58,637.66	13,436.40	74,931.16
<i>Departmental</i>	<i>7,070.67</i>	<i>46,606.41</i>	<i>13,436.40</i>	<i>60,579.59</i>
General government	—	500.00	250.00	—
Protection of persons and property	2,199.78	—	1,902.46	95.62
Health and sanitation	2,046.18	21,837.44	2,723.79	7,489.32
Highways	2,421.82	23,348.97	8,560.15	52,679.65
Charities	—	—	—	—
Schools	—	—	—	315.00
Libraries	—	—	—	—
Recreation	402.89	920.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,366.20</i>	<i>12,031.25</i>	<i>—</i>	<i>14,351.57</i>
Electric light	—	—	—	—
Water	1,366.20	12,031.25	—	14,351.57
All other	—	—	—	—
<i>Cemeteries</i>	<i>999.07</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	448,435.92	975,425.90	350,317.66	605,627.16
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>51,568.19</i>	<i>111,425.90</i>	<i>47,045.62</i>	<i>90,627.16</i>
<i>Bonds refunded, current year</i>	<i>19,000.00</i>	<i>—</i>	<i>43,272.04</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>310,000.00</i>	<i>864,000.00</i>	<i>260,000.00</i>	<i>515,000.00</i>
<i>Warrants or orders, previous years</i>	<i>67,867.73</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	270.00	6,129.97	707.16
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>270.00</i>	<i>6,129.97</i>	<i>707.16</i>
Refunds	2,295.99	2,586.48	640.42	1,982.32
Agency, trust, and investment	47,494.04	56,660.56	33,348.51	56,775.27
<i>Taxes and licenses for State</i>	<i>20,700.00</i>	<i>32,300.00</i>	<i>18,403.00</i>	<i>21,700.00</i>
<i>Taxes for county</i>	<i>19,295.00</i>	<i>16,960.58</i>	<i>13,369.01</i>	<i>21,587.95</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,776.64</i>	<i>5,024.98</i>	<i>4.50</i>	<i>12,276.52</i>
<i>All other</i>	<i>722.40</i>	<i>2,375.00</i>	<i>1,572.00</i>	<i>1,210.80</i>
RECAPITULATION.				
Maintenance and interest	\$464,107.78	\$642,229.87	\$392,835.60	\$499,117.99
Permanent debt (except from sinking funds)	51,568.19	111,425.90	47,045.62	90,627.16
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,435.94	58,637.66	13,436.40	74,931.16
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	19,000.00	—	43,272.04	—
Temporary loans	377,867.73	864,000.00	260,000.00	515,000.00
Transfers (except to sinking funds) and refunds	2,295.99	2,856.48	6,770.39	2,689.48
Agency, trust, and investment	47,494.04	56,660.56	33,348.51	56,775.27
Total payments	\$971,769.67	\$1,735,810.47	\$796,708.56	\$1,239,141.06
Balance on hand, including funds	2,028.89	96,094.00	19,937.66	99,080.07
GRAND TOTAL	\$973,798.56	\$1,831,904.47	\$816,646.22	\$1,338,221.13

¹ Includes \$18,681.71 for Glover Memorial Hospital.

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Lexington POPULATION 10,813	Athol POPULATION 10,751	Reading POPULATION 10,703	Northbridg POPULATION 10,577
REVENUE.	\$936,765.34	\$512,436.39	\$979,776.48	\$363,959.4
General	729,489.59	399,888.30	523,618.06	326,703.1
<i>Taxes</i>	<i>716,631.41</i>	<i>381,151.41</i>	<i>511,001.17</i>	<i>315,045.1</i>
Property, poll, and income	705,884.26	354,687.91	502,487.87	283,130.8
Corporation, bank, etc.	10,747.15	26,463.50	8,513.30	31,915.2
<i>Licenses and permits</i>	<i>3,968.16</i>	<i>8,505.78</i>	<i>613.00</i>	<i>3,648.1</i>
<i>Fines and forfeits</i>	<i>604.84</i>	<i>439.93</i>	<i>60.00</i>	<i>378.8</i>
<i>Grants and gifts</i>	<i>8,285.18</i>	<i>9,791.18</i>	<i>11,943.89</i>	<i>7,630.7</i>
For expenses	8,285.18	9,487.35	11,943.89	7,630.7
For outlays	—	303.83	—	—
All other	—	—	—	—
Commercial	207,275.75	112,548.09	456,158.42	37,256.1
<i>Special assessments</i>	<i>16,402.79</i>	<i>—</i>	<i>2,983.35</i>	<i>1,156.8</i>
To meet expenses	—	—	689.50	1,156.8
To meet outlays	16,402.79	—	2,293.85	—
<i>Privileges</i>	<i>19,834.37</i>	<i>11,922.31</i>	<i>14,107.11</i>	<i>9,523.0</i>
<i>Departmental</i>	<i>66,444.99</i>	<i>38,436.82</i>	<i>56,614.86</i>	<i>23,971.6</i>
General government	1,718.63	643.08	321.39	27.3
Protection of persons and property	254.17	207.01	1,085.61	108.3
Health and sanitation	5,881.38	8,496.74	9,127.76	1,114.3
Highways	25.00	3,955.50	880.54	1,073.0
Charities	31,309.71	20,021.68	24,476.57	20,486.9
Soldiers' benefits	109.00	1,560.75	1,104.00	220.0
Schools	26,266.96	3,052.81	19,011.85	699.1
Libraries	820.14	351.50	465.22	—
Recreation	—	147.75	—	65.0
Unclassified	60.00	—	141.92	177.2
<i>Public service enterprises</i>	<i>81,859.45</i>	<i>50,413.47</i>	<i>357,470.28</i>	<i>—</i>
Electric light	—	—	305,612.21	—
Water	81,859.45	49,672.79	51,858.07	—
All other	—	740.68	—	—
<i>Cemeteries</i>	<i>5,909.61</i>	<i>4,805.35</i>	<i>6,403.43</i>	<i>72.0</i>
<i>Interest</i>	<i>16,824.54</i>	<i>6,970.14</i>	<i>18,579.39</i>	<i>2,532.6</i>
On sinking funds	—	564.66	—	—
On trust and investment funds	2,163.64	187.82	6,242.75	86.7
All other	14,660.90	6,217.66	12,336.64	2,445.8
NON-REVENUE.	\$828,898.30	\$265,929.05	\$823,501.54	\$347,289.9
Offsets to outlays	3,948.59	3,189.32	25,110.82	9,938.8
<i>Departmental</i>	<i>3,948.59</i>	<i>2,633.43</i>	<i>24,323.83</i>	<i>9,938.8</i>
<i>Public service enterprises</i>	—	555.89	786.99	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	739,643.60	214,000.00	714,600.00	306,471.4
<i>Loans, general purposes</i>	<i>39,000.00</i>	<i>14,000.00</i>	<i>7,600.00</i>	<i>97,500.0</i>
<i>Loans, public service enterprises</i>	<i>50,000.00</i>	—	20,000.00	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>650,000.00</i>	<i>200,000.00</i>	<i>687,000.00</i>	<i>200,000.0</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	8,701.3
<i>Premiums</i>	<i>643.60</i>	—	—	270.0
Transfers	3,182.29	252.43	1,115.88	—
<i>From sinking funds</i>	—	—	—	—
All other	3,182.29	252.43	1,115.88	—
Refunds	10,288.97	7,072.15	1,700.03	510.4
Agency, trust, and investment	71,834.85	41,415.15	80,974.81	30,369.2
<i>Taxes and licenses for State</i>	<i>29,000.00</i>	<i>17,444.67</i>	<i>22,307.00</i>	<i>15,148.0</i>
<i>Taxes for county</i>	<i>28,850.26</i>	<i>16,219.00</i>	<i>22,184.86</i>	<i>14,075.0</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>11,992.79</i>	<i>6,319.88</i>	<i>34,987.15</i>	<i>68.9</i>
All other	1,991.80	1,431.60	1,495.80	1,077.2
RECAPITULATION.				
Revenue and offsets to outlays	\$940,713.93	\$515,625.71	\$1,004,887.30	\$373,898.3
Premiums	643.60	—	—	270.0
Municipal indebtedness	739,000.00	214,000.00	714,600.00	306,201.3
Transfers and refunds	13,471.26	7,324.58	2,815.91	510.4
Agency, trust, and investment	71,834.85	41,415.15	80,974.81	30,369.2
Total receipts	\$1,765,663.64	\$778,365.44	\$1,803,278.02	\$711,249.4
Balance on hand, including funds	184,113.75	99,240.76	50,233.35	41,058.8
GRAND TOTAL	\$1,949,777.39	\$877,606.20	\$1,853,511.37	\$752,308.2

aded According to Population of 1935 — Continued.

PAYMENTS.	Lexington POPULATION 10,813	Athol POPULATION 10,751	Reading POPULATION 10,703	Northbridge POPULATION 10,577
Maintenance	\$611,780.86	\$432,429.82	\$771,758.00	\$300,497.20
<i>Departmental</i>	<i>660,816.86</i>	<i>399,326.49</i>	<i>501,990.31</i>	<i>300,019.20</i>
General government	53,246.44	20,341.90	30,803.09	12,259.89
Protection of persons and property	83,235.64	39,405.08	67,812.01	16,368.43
Health and sanitation	31,350.51	22,855.35	26,802.26	25,521.61
Highways	89,525.70	78,121.67	58,774.47	31,384.61
Charities	60,144.38	78,918.19	77,028.79	66,752.11
Soldiers' benefits	3,523.91	13,975.18	10,297.06	5,763.50
Schools	196,587.83	131,001.72	210,837.73	133,062.36
Libraries	14,206.44	5,641.63	7,593.92	6,499.95
Recreation	13,397.52	2,724.98	3,242.09	338.00
Pensions	2,202.81	—	—	—
Unclassified	13,395.68	6,340.79	8,807.89	2,068.74
<i>Public service enterprises</i>	<i>44,301.08</i>	<i>23,486.49</i>	<i>258,375.75</i>	<i>—</i>
Electric light	—	—	235,322.67	—
Water	44,301.08	23,486.49	23,053.08	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>6,593.92</i>	<i>9,616.84</i>	<i>11,882.94</i>	<i>478.00</i>
<i>Administration of trust funds</i>	<i>69.00</i>	—	—	—
Interest	\$46,054.41	\$14,088.85	\$30,115.13	\$12,019.72
<i>On bonds, general purposes</i>	<i>23,146.55</i>	<i>11,548.85</i>	<i>24,148.47</i>	<i>12,019.72</i>
<i>On bonds, public service enterprises</i>	<i>22,907.86</i>	<i>2,540.00</i>	<i>5,966.66</i>	—
<i>On bonds, cemeteries</i>	—	—	—	—
Payments	\$172,150.36	\$55,455.08	\$173,505.89	\$148,547.42
<i>Departmental</i>	<i>106,321.36</i>	<i>48,615.84</i>	<i>89,838.57</i>	<i>148,547.42</i>
General government	754.70	214.10	538.67	—
Protection of persons and property	3,132.00	1,654.68	19,662.67	—
Health and sanitation	61,895.18	2,252.49	5,638.51	13,279.64
Highways	24,163.33	16,275.18	44,383.02	45,443.53
Charities	—	—	152.50	568.18
Schools	11,354.47	613.91	16,084.12	88,935.27
Libraries	550.00	—	—	—
Recreation	4,471.68	25,788.66	3,379.08	320.80
Unclassified	—	1,816.82	—	—
<i>Public service enterprises</i>	<i>65,829.00</i>	<i>6,622.19</i>	<i>83,067.32</i>	—
Electric light	—	—	66,561.55	—
Water	65,829.00	6,622.19	16,505.77	—
All other	—	—	—	—
<i>Cemeteries</i>	—	217.05	600.00	—
Municipal indebtedness	\$19,563.20	\$237,100.00	\$736,036.07	\$228,335.92
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>144,563.20</i>	<i>157,100.00</i>	<i>92,646.07</i>	<i>19,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>675,000.00</i>	<i>180,000.00</i>	<i>643,390.00</i>	<i>200,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	<i>9,335.92</i>
Transfers	\$3,182.29	\$252.43	\$1,115.88	—
<i>To sinking funds from revenue</i>	—	—	—	—
All other	3,182.29	252.43	1,115.88	—
Funds	\$10,288.97	\$7,072.15	\$1,700.03	\$510.43
Agency, trust, and investment	\$71,685.32	\$41,915.20	\$81,718.17	\$30,443.34
<i>Taxes and licenses for State</i>	<i>29,000.00</i>	<i>17,444.67</i>	<i>22,307.00</i>	<i>15,148.03</i>
<i>Taxes for county</i>	<i>28,850.26</i>	<i>16,319.00</i>	<i>22,184.86</i>	<i>14,075.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>11,843.46</i>	<i>6,819.93</i>	<i>35,755.11</i>	<i>134.71</i>
All other	1,991.60	1,431.60	1,471.20	1,085.60
RECAPITULATION.				
Maintenance and interest	\$657,835.27	\$446,518.67	\$801,873.13	\$312,516.92
Permanent debt (except from sinking funds)	144,563.20	157,100.00	92,646.07	19,000.00
Sinking fund requirements from revenue	—	—	—	—
Payments	172,150.36	55,455.08	173,505.89	148,547.42
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	675,000.00	180,000.00	643,390.00	209,335.92
Transfers (except to sinking funds) and funds	13,471.26	7,324.58	2,815.91	510.43
Agency, trust, and investment	71,685.32	41,915.20	81,718.17	30,443.34
Total payments	\$1,734,705.41	\$788,313.53	\$1,795,949.17	\$720,354.03
<i>Balance on hand, including funds</i>	<i>215,071.98</i>	<i>89,292.67</i>	<i>57,562.20</i>	<i>31,954.26</i>
GRAND TOTAL	\$1,949,777.39	\$877,606.20	\$1,853,511.37	\$752,308.29

Includes \$3,000 paid from sale of street railway equipment.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Andover POPULATION 10,542	Amesbury POPULATION 10,514	Easthampton POPULATION 10,486	Swampscott POPULATION 10,480
REVENUE.	\$581,299.83	\$490,711.51	\$478,709.55	\$730,156.97
General	477,044.03	355,026.07	403,861.79	616,905.42
Taxes	471,923.13	340,593.73	382,213.61	605,232.59
Property, poll, and income	440,877.74	329,741.71	361,155.59	585,825.10
Corporation, bank, etc.	31,045.39	10,852.02	21,058.02	19,407.49
Licenses and permits	2,593.50	6,082.50	10,127.75	4,833.75
Fines and forfeits	239.00	1,356.00	1,445.19	283.20
Grants and gifts	2,288.40	6,993.84	10,075.24	6,555.88
For expenses	2,288.40	6,993.84	10,075.24	6,555.88
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	104,255.80	135,685.44	74,847.76	113,251.55
Special assessments	1,480.97	1,575.76	1,184.16	7,712.59
To meet expenses	1,437.36	1,575.76	—	2,146.00
To meet outlays	43.61	—	1,184.16	5,566.59
Privileges	18,293.27	9,843.75	9,189.42	26,008.29
Departmental	15,187.48	71,733.30	51,820.00	6,109.30
General government	532.70	348.80	1,790.94	351.80
Protection of persons and property	491.65	2,842.42	204.02	201.84
Health and sanitation	396.42	1,241.57	3,509.19	982.86
Highways	164.41	382.32	6.00	663.75
Charities	10,682.42	149,617.57	21,159.85	2,092.48
Soldiers' benefits	220.00	1,543.80	216.00	342.50
Schools	2,148.51	15,263.63	4,502.39	847.58
Libraries	246.95	193.19	—	446.49
Recreation	—	—	—	180.00
Unclassified	304.42	300.00	431.61	—
Public service enterprises	49,074.24	42,075.29	22,856.17	61,149.42
Electric light	—	—	—	—
Water	49,044.74	42,075.29	22,856.17	61,149.42
All other	29.50	—	—	—
Cemeteries	3,653.78	1,407.30	2,170.07	3,587.00
Interest	16,566.06	9,050.04	7,627.94	8,084.85
On sinking funds	—	—	—	—
On trust and investment funds	9,009.36	1,009.77	514.86	1,698.97
All other	7,556.70	7,240.27	7,113.08	6,385.98
NON-REVENUE.	\$612,496.11	\$493,991.97	\$527,853.42	\$590,537.01
Offsets to outlays	11,032.19	10,500.00	20,589.07	—
Departmental	11,032.19	10,500.00	20,589.07	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	528,380.90	442,557.06	455,750.49	500,000.00
Loans, general purposes	293,000.00	56,500.00	90,648.49	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	34,353.02	—	—
Temporary loans (including revenue loans)	235,000.00	350,500.00	365,000.00	500,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	380.90	1,204.04	102.00	—
Transfers	7,270.71	2,102.79	505.34	14,097.65
From sinking funds	—	—	—	—
All other	7,270.71	2,102.79	505.34	14,097.65
Refunds	704.45	3,457.82	2,402.74	2,268.52
Agency, trust, and investment	65,107.86	35,374.30	48,605.78	74,170.84
Taxes and licenses for State	26,180.07	17,000.00	14,702.48	35,249.63
Taxes for county	21,203.92	13,810.98	29,391.79	28,596.36
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	16,567.67	3,634.52	3,480.71	9,285.25
All other	1,156.20	928.80	1,030.80	1,039.20
RECAPITULATION.				
Revenue and offsets to outlays	\$592,332.02	\$501,211.51	\$499,298.62	\$730,156.97
Premiums	380.90	1,204.04	102.00	—
Municipal indebtedness	528,000.00	441,553.02	455,648.49	500,000.00
Transfers and refunds	7,975.16	5,560.61	2,908.08	16,366.17
Agency, trust, and investment	65,107.86	35,374.30	48,605.78	74,170.84
Total receipts	\$1,193,795.94	\$984,703.48	\$1,006,562.97	\$1,320,693.98
Balance on hand, including funds	66,581.08	62,116.29	20,833.23	69,258.38
GRAND TOTAL	\$1,260,377.02	\$1,046,819.77	\$1,027,396.20	\$1,389,952.36

¹ Includes \$29,113.15 from Amesbury Hospital.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Andover POPULATION 10,542	Amesbury POPULATION 10,514	Easthampton POPULATION 10,486	Swampscott POPULATION 10,480
Maintenance	\$480,193.90	\$380,889.39	\$417,827.67	\$571,998.44
<i>Departmental</i>	<i>446,878.39</i>	<i>357,060.55</i>	<i>396,551.00</i>	<i>534,443.96</i>
General government	27,518.93	21,857.26	23,703.63	39,906.47
Protection of persons and property	62,182.19	39,733.45	36,672.84	101,442.08
Health and sanitation	19,248.03	11,238.37	26,490.30	36,948.73
Highways	127,204.29	43,651.63	39,652.66	91,922.10
Charities	35,637.75	117,829.45	127,173.12	26,824.07
Soldiers' benefits	642.00	7,324.83	14,015.04	8,028.19
Schools	149,435.81	104,943.87	116,186.85	187,765.35
Libraries	11,677.26	6,328.40	5,244.30	11,245.92
Recreation	6,341.58	1,476.01	2,319.10	18,155.11
Pensions	—	—	—	3,496.80
Unclassified	6,990.55	2,677.28	5,093.16	8,709.14
<i>Public service enterprises</i>	<i>24,724.83</i>	<i>21,306.66</i>	<i>17,448.56</i>	<i>31,903.18</i>
Electric light	—	—	—	—
Water	24,634.83	21,306.66	17,448.56	31,903.18
All other	90.00	—	—	—
<i>Cemeteries</i>	<i>8,473.34</i>	<i>2,522.18</i>	<i>3,828.11</i>	<i>5,601.30</i>
<i>Administration of trust funds</i>	<i>117.34</i>	<i>—</i>	<i>—</i>	<i>50.00</i>
Interest	11,280.47	14,351.04	6,199.52	48,337.40
<i>Loans, general purposes</i>	<i>11,020.47</i>	<i>10,131.04</i>	<i>6,199.52</i>	<i>29,903.58</i>
<i>Loans, public service enterprises</i>	<i>260.00</i>	<i>4,220.00</i>	<i>—</i>	<i>18,433.82</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	89,952.08	103,564.15	148,836.59	34,950.19
<i>Departmental</i>	<i>55,371.45</i>	<i>103,143.95</i>	<i>125,372.99</i>	<i>25,893.74</i>
General government	—	400.00	—	—
Protection of persons and property	—	1,265.53	1,057.20	4,253.43
Health and sanitation	3,963.61	—	23,453.15	10,207.02
Highways	24,632.78	96,526.78	99,467.63	3,972.40
Charities	—	2,417.41	84.50	—
Schools	24,775.06	1,523.88	—	—
Libraries	—	—	—	—
Recreation	—	3,009.35	1,310.51	7,460.89
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>36,580.63</i>	<i>—</i>	<i>23,029.11</i>	<i>—</i>
Electric light	—	—	—	—
Water	36,580.63	—	23,029.11	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>421.20</i>	<i>434.49</i>	<i>9,066.45</i>
Municipal indebtedness	266,000.00	468,167.77	358,349.88	524,612.39
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>31,000.00</i>	<i>48,814.75</i>	<i>23,349.88</i>	<i>74,612.39</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>34,353.02</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>235,000.00</i>	<i>385,000.00</i>	<i>335,000.00</i>	<i>450,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	7,270.71	2,102.79	505.34	14,097.65
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>7,270.71</i>	<i>2,102.79</i>	<i>505.34</i>	<i>14,097.65</i>
Refunds	704.45	3,457.82	2,402.74	2,268.52
Agency, trust, and investment	65,902.18	34,615.58	48,761.98	69,986.82
<i>Taxes and licenses for State</i>	<i>26,180.07</i>	<i>17,000.00</i>	<i>14,702.48</i>	<i>35,249.53</i>
<i>Taxes for county</i>	<i>21,203.92</i>	<i>13,810.98</i>	<i>29,391.79</i>	<i>28,596.86</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>17,392.19</i>	<i>2,874.00</i>	<i>3,667.51</i>	<i>5,094.03</i>
<i>All other</i>	<i>1,126.00</i>	<i>930.60</i>	<i>1,000.20</i>	<i>1,046.40</i>
RECAPITULATION.				
Maintenance and interest	\$491,474.37	\$395,240.43	\$424,027.19	\$620,335.84
Permanent debt (except from sinking funds)	31,000.00	48,814.75	23,349.88	74,612.39
Sinking fund requirements from revenue	—	—	—	—
Outlays	89,952.08	103,564.15	148,836.59	34,950.19
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	34,353.02	—	—
Temporary loans	235,000.00	385,000.00	335,000.00	450,000.00
Transfers (except to sinking funds) and refunds	7,975.16	5,560.61	2,908.08	16,366.17
Agency, trust, and investment	65,902.18	34,615.58	48,761.98	69,986.82
Total payments	\$921,303.79	\$1,007,148.54	\$982,883.72	\$1,266,251.41
<i>Balance on hand, including funds</i>	<i>339,073.23</i>	<i>39,671.23</i>	<i>44,512.48</i>	<i>123,700.96</i>
GRAND TOTAL	\$1,260,377.02	\$1,046,819.77	\$1,027,396.20	\$1,389,952.36

¹ Includes \$38,322.89 for Amesbury Hospital.² For Amesbury Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	North Attleborough POPULATION 10,202	Marblehead POPULATION 10,173	Palmer POPULATION 9,437	Dartmouth POPULATION 9,424
REVENUE.	\$536,070.46	\$911,672.46	\$372,287.46	\$436,778.04
General	296,983.62	569,328.05	330,146.36	372,698.08
Taxes	281,084.78	556,942.79	319,414.86	362,278.61
Property, poll, and income	270,230.15	548,537.98	300,671.51	358,291.19
Corporation, bank, etc.	10,854.63	8,404.81	18,743.35	3,987.42
Licenses and permits	9,673.30	4,724.00	4,388.45	2,772.78
Fines and forfeits	324.82	216.00	1,745.81	488.67
Grants and gifts	5,900.72	7,445.26	4,597.24	7,158.12
For expenses	5,900.72	7,445.26	4,597.24	7,158.12
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	239,086.84	342,344.41	42,141.10	64,079.96
Special assessments	136.11	21,940.62	215.00	—
To meet expenses	34.80	18,598.86	—	—
To meet outlays	101.31	3,341.76	215.00	—
Privileges	11,074.12	22,036.64	10,095.11	13,396.20
Departmental	1 31,494.79	33,982.43	23,438.09	22,699.05
General government	5.00	998.46	28.00	1,267.30
Protection of persons and property	242.81	1,011.92	204.78	439.97
Health and sanitation	10,370.43	1,976.89	756.70	2,881.89
Highways	247.07	57.25	38.39	103.81
Charities	19,556.77	2 26,142.73	15,246.51	17,706.94
Soldiers' benefits	336.00	2,895.00	530.25	248.00
Schools	153.12	321.65	5,657.44	49.45
Libraries	96.00	465.68	—	1.69
Recreation	333.19	112.85	—	—
Unclassified	1 154.40	—	976.02	—
Public service enterprises	188,378.38	248,982.28	—	22,001.13
Electric light	154,525.47	174,461.91	—	—
Water	33,852.91	74,520.37	—	22,001.13
All other	—	—	—	—
Cemeteries	—	1,860.00	3,611.54	—
Interest	8,003.44	13,542.44	4,781.36	5,983.58
On sinking funds	—	—	—	—
On trust and investment funds	944.13	4,159.86	58.53	88.26
All other	7,059.31	9,382.58	4,722.83	5,895.32
NON-REVENUE.	\$281,377.48	\$386,293.82	\$392,210.88	\$234,371.21
Offsets to outlays	78.00	13,362.95	30,881.74	451.89
Departmental	78.00	12,055.45	30,881.74	—
Public service enterprises	—	1,307.50	—	451.89
Cemeteries	—	—	—	—
Municipal indebtedness	240,000.00	288,010.26	325,000.00	192,030.00
Loans, general purposes	—	38,000.00	—	12,000.00
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	240,000.00	250,000.00	325,000.00	180,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	10.26	—	30.00
Transfers	2,074.92	8,762.60	312.77	258.85
From sinking funds	—	—	—	—
All other	2,074.92	8,762.60	312.77	258.85
Refunds	2,980.18	2,622.42	1,294.18	1,435.91
Agency, trust, and investment	36,244.38	73,535.59	34,722.19	40,194.56
Taxes and licenses for State	15,900.00	27,311.00	15,705.42	16,700.00
Taxes for county	11,744.06	22,178.81	14,781.91	12,334.94
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	7,298.13	22,737.82	2,778.06	528.62
All other	1,302.20	1,308.46	1,456.80	10,631.00
RECAPITULATION.				
Revenue and offsets to outlays	\$536,148.46	\$925,035.41	\$403,169.20	\$437,229.93
Premiums	—	10.26	—	30.00
Municipal indebtedness	240,000.00	288,000.00	325,000.00	192,000.00
Transfers and refunds	5,055.10	11,385.02	1,606.95	1,694.76
Agency, trust, and investment	36,244.38	73,535.59	34,722.19	40,194.56
Total receipts	\$817,447.94	\$1,297,966.28	\$764,498.34	\$671,149.25
Balance on hand, including funds	45,695.14	106,903.66	62,190.11	40,358.40
GRAND TOTAL	\$863,143.08	\$1,404,869.94	\$826,688.45	\$711,507.65

1 Includes \$4.40 from administration of trust funds.

2 Includes \$10,582.58 from Mary A. Alley Hospital.

Graded According to Population of 1935 — Continued.

PAYMENTS.	North Attleborough POPULATION 10,202	Marblehead POPULATION 10,173	Palmer POPULATION 9,437	Dartmouth POPULATION 9,424
Maintenance	\$446,766.03	\$668,445.69	\$304,855.83	\$342,417.71
Departmental	303,001.49	492,484.97	299,233.74	323,192.37
General government	19,355.46	42,156.05	19,185.17	25,688.42
Protection of persons and property	51,003.06	69,044.22	19,763.30	18,158.32
Health and sanitation	22,517.43	31,010.76	14,253.58	21,023.65
Highways	35,084.45	68,513.50	37,444.99	52,060.72
Charities	60,341.02	95,668.98	41,750.29	57,056.52
Soldiers' benefits	5,111.82	13,435.19	7,171.68	3,715.72
Schools	99,410.03	143,941.28	150,151.90	138,117.43
Libraries	6,395.30	7,399.31	3,646.22	3,566.57
Recreation	1,266.91	6,184.43	109.98	108.47
Pensions	—	—	—	—
Unclassified	2,516.01	15,131.25	5,756.63	3,696.55
Public service enterprises	143,760.12	169,183.77	—	19,225.34
Electric light	119,025.52	123,972.22	—	—
Water	24,734.60	45,211.55	—	19,225.34
All other	—	—	—	—
Cemeteries	—	6,770.95	5,632.09	—
Administration of trust funds	4.42	6.00	—	—
Interest	8,968.88	32,593.51	9,024.16	22,563.17
Loans, general purposes	7,613.88	25,439.76	8,954.16	13,458.17
Loans, public service enterprises	1,355.00	7,153.75	—	9,105.00
Loans, cemeteries	—	—	70.00	—
Outlays	33,159.92	253,701.55	79,221.67	28,858.78
Departmental	29,811.07	231,448.23	78,999.17	18,540.51
General government	—	—	197.85	1,748.97
Protection of persons and property	567.09	—	737.66	1,515.00
Health and sanitation	8,471.58	80,656.96	8,610.58	12,702.18
Highways	17,572.20	134,793.48	69,453.08	2,014.15
Charities	—	—	—	443.58
Schools	159.74	4,000.00	—	—
Libraries	—	—	—	—
Recreation	3,040.46	1,811.16	—	116.63
Unclassified	—	186.63	—	—
Public service enterprises	3,348.85	25,642.86	—	10,318.27
Electric light	3,173.62	17,487.50	—	—
Water	175.23	8,155.36	—	10,318.27
All other	—	—	—	—
Cemeteries	—	6,610.46	222.50	—
Municipal indebtedness	288,000.00	329,000.00	318,500.00	248,625.00
From sinking funds	—	—	—	—
From revenue and other sources	48,000.00	79,000.00	18,500.00	48,625.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	240,000.00	250,000.00	300,000.00	200,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	2,074.92	8,762.60	312.77	258.85
To sinking funds from revenue	—	—	—	—
All other	2,074.92	8,762.60	312.77	258.85
Refunds	2,980.18	2,622.42	1,294.18	1,435.91
Agency, trust, and investment	36,388.64	69,287.63	34,661.03	40,011.37
Taxes and licenses for State	15,900.00	27,311.00	15,705.42	16,700.00
Taxes for county	11,744.05	22,178.81	14,781.91	12,334.94
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	7,442.39	18,480.76	2,716.90	358.03
All other	1,302.20	1,317.06	1,456.80	10,618.40
RECAPITULATION.				
Maintenance and interest	\$455,734.91	\$701,039.20	\$313,879.99	\$364,980.88
Permanent debt (except from sinking funds)	48,000.00	79,000.00	18,500.00	48,625.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	33,159.92	253,701.55	79,221.67	28,858.78
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	240,000.00	250,000.00	300,000.00	200,000.00
Transfers (except to sinking funds) and	—	—	—	—
Refunds	5,055.10	11,385.02	1,606.95	1,694.76
Agency, trust, and investment	36,388.64	69,287.63	34,661.03	40,011.37
Total payments	\$818,338.57	\$1,364,413.40	\$747,869.64	\$684,170.79
Balance on hand, including funds	44,804.51	40,466.54	78,818.81	27,336.86
GRAND TOTAL	\$863,143.08	\$1,404,869.94	\$826,688.45	\$711,507.65

¹ Includes \$23,934.01 for Mary A. Alley Hospital.

TABLE I. — *Summary of Financial Transactions. Town.*

RECEIPTS.	Bridgewater POPULATION 9,201	Middle- borough POPULATION 8,865	Ludlow POPULATION 8,569	Hudson POPULATION 8,495
REVENUE.	\$316,387.39	\$580,349.11	\$424,399.08	\$493,631.08
General	246,423.41	329,140.31	386,430.04	271,748.55
Taxes	239,048.30	286,888.75	367,322.06	263,226.52
Property, poll, and income	231,059.81	280,683.16	366,000.97	252,140.27
Corporation, bank, etc.	7,988.49	6,305.59	1,321.09	11,086.25
Licenses and permits	4,996.40	3,262.31	7,692.54	1,582.95
Fines and forfeits	584.41	259.50	792.00	563.36
Grants and gifts	1,794.30	38,629.75	10,393.89	6,375.72
For expenses	1,794.30	8,507.23	10,393.89	6,375.72
For outlays	—	30,122.52	—	—
All other	—	—	229.55	—
Commercial	69,963.98	251,208.80	37,969.04	221,882.53
Special assessments	1,066.37	100.71	4,794.65	605.26
To meet expenses	853.61	.33	4,685.81	605.26
To meet outlays	212.76	100.38	108.84	—
Privileges	8,897.40	12,333.75	5,933.55	6,983.15
Departmental	15,800.30	54,655.96	17,134.42	43,514.71
General government	1,606.43	1,986.22	272.71	595.65
Protection of persons and property	185.59	928.41	172.39	376.88
Health and sanitation	429.63	2,159.87	1,286.79	17,182.65
Highways	3.83	19.59	254.51	—
Charities	8,152.26	29,981.32	10,436.32	16,970.93
Soldiers' benefits	270.00	649.50	30.00	1,100.50
Schools	4,848.27	18,216.64	4,266.39	7,227.86
Libraries	288.66	646.71	149.21	60.24
Recreation	—	—	261.10	—
Unclassified	15.63	67.70	5.00	—
Public service enterprises	36,985.45	176,192.90	—	161,856.38
Electric light	—	151,963.00	—	132,743.25
Water	36,985.45	24,229.90	—	29,113.13
All other	—	—	—	—
Cemeteries	—	—	893.45	1,404.00
Interest	7,214.46	7,925.48	9,212.97	7,519.03
On sinking funds	—	—	—	—
On trust and investment funds	1,386.07	924.18	119.31	689.68
All other	5,828.39	7,001.30	9,093.66	6,829.35
NON-REVENUE.	\$281,272.66	\$269,055.55	\$342,222.81	\$293,149.46
Offsets to outlays	14,930.61	677.30	13,140.75	44,073.78
Departmental	14,930.61	—	13,140.75	44,073.78
Public service enterprises	—	677.30	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	241,000.00	229,750.00	300,000.00	219,000.00
Loans, general purposes	6,000.00	8,750.00	—	—
Loans, public service enterprises	—	21,000.00	—	5,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	235,000.00	200,000.00	300,000.00	214,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,559.43	1,359.52	347.50	10.00
From sinking funds	—	—	—	—
All other	1,559.43	1,359.52	347.50	10.00
Refunds	1,299.28	1,984.34	1,462.05	3,904.67
Agency, trust, and investment	22,483.34	35,284.39	27,272.51	26,161.01
Taxes and licenses for State	9,406.00	13,500.00	12,839.99	11,200.00
Taxes for county	11,001.90	15,800.60	11,957.34	11,142.17
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,063.04	4,152.47	1,558.13	2,697.41
All other	1,013.40	1,831.32	917.05	1,121.41
RECAPITULATION.				
Revenue and offsets to outlays	\$331,318.00	\$581,026.41	\$437,539.83	\$537,704.81
Premiums	—	—	—	—
Municipal indebtedness	241,000.00	229,750.00	300,000.00	219,000.00
Transfers and refunds	2,858.71	3,343.86	1,809.55	3,914.67
Agency, trust, and investment	22,483.34	35,284.39	27,272.51	26,161.01
Total receipts	\$597,660.05	\$849,404.66	\$766,621.89	\$786,780.51
Balance on hand, including funds	32,451.97	22,834.85	20,201.17	75,856.41
GRAND TOTAL	\$630,112.02	\$872,239.51	\$786,823.06	\$862,637.01

¹ Includes \$35,757.03 for gas.

graded According to Population of 1935 — Continued.

PAYMENTS.	Bridgewater POPULATION 9,201	Middle- borough POPULATION 8,865	Ludlow POPULATION 8,569	Hudson POPULATION 8,495
Maintenance	\$249,319.59	\$472,340.63	\$365,185.98	\$422,338.13
<i>Departmental</i>	<i>239,431.16</i>	<i>338,025.62</i>	<i>364,029.64</i>	<i>306,364.34</i>
General government	12,968.89	20,239.80	21,200.02	16,858.91
Protection of persons and property	26,941.37	43,997.28	36,214.42	34,957.69
Health and sanitation	10,254.37	17,349.95	25,436.63	17,185.80
Highways	26,136.54	38,882.26	52,118.78	45,371.66
Charities	31,145.28	79,415.82	64,857.28	67,501.40
Soldiers' benefits	3,256.23	6,993.45	9,061.10	11,121.99
Schools	117,685.10	121,437.49	146,074.57	91,924.36
Libraries	4,593.58	7,704.24	4,679.22	4,716.75
Recreation	224.46	345.81	1,061.38	1,478.12
Pensions	750.00	—	—	1,427.50
Unclassified	5,475.34	1,659.52	3,326.24	13,820.16
<i>Public service enterprises</i>	<i>9,888.43</i>	<i>134,315.01</i>	—	<i>113,453.70</i>
Electric light	—	115,551.23	—	97,391.26
Water	9,888.43	18,714.20	—	16,062.44
All other	—	49.58	—	—
<i>Cemeteries</i>	—	—	<i>1,156.34</i>	<i>2,517.77</i>
<i>Administration of trust funds</i>	—	—	—	<i>2.32</i>
Interest	21,100.49	7,318.07	15,535.68	16,667.73
<i>Loans, general purposes</i>	<i>5,819.24</i>	<i>5,734.32</i>	<i>15,535.68</i>	<i>11,447.36</i>
<i>Loans, public service enterprises</i>	<i>15,281.25</i>	<i>1,583.75</i>	—	<i>5,220.37</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	30,303.67	89,857.91	31,094.09	78,399.06
<i>Departmental</i>	<i>30,303.67</i>	<i>35,107.24</i>	<i>31,030.41</i>	<i>70,673.62</i>
General government	115.00	—	—	363.18
Protection of persons and property	—	13,955.72	6,970.60	80.99
Health and sanitation	897.86	—	3,166.99	2,008.81
Highways	29,290.81	1,205.94	16,057.97	67,687.74
Charities	—	—	—	—
Schools	—	—	4,234.85	136.54
Libraries	—	—	—	—
Recreation	—	19,945.58	600.00	396.36
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	<i>54,750.67</i>	—	<i>6,676.94</i>
Electric light	—	12,341.80	—	1,805.11
Water	—	42,408.87	—	4,871.83
All other	—	—	—	—
<i>Cemeteries</i>	—	—	<i>63.68</i>	<i>1,048.50</i>
Municipal indebtedness	261,000.00	192,000.00	317,000.00	228,100.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>31,000.00</i>	<i>17,000.00</i>	<i>17,000.00</i>	<i>54,100.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>230,000.00</i>	<i>175,000.00</i>	<i>300,000.00</i>	<i>174,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	1,559.43	1,359.52	347.50	10.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>1,559.43</i>	<i>1,359.52</i>	<i>347.50</i>	<i>10.00</i>
Refunds	1,299.28	1,984.34	1,462.05	3,904.67
Agency, trust, and investment	22,483.34	35,011.48	27,042.27	26,065.46
<i>Taxes and licenses for State</i>	<i>9,406.00</i>	<i>13,500.00</i>	<i>12,839.99</i>	<i>11,200.00</i>
<i>Taxes for county</i>	<i>11,001.90</i>	<i>15,800.60</i>	<i>11,967.34</i>	<i>11,142.17</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,062.04</i>	<i>3,860.97</i>	<i>1,339.94</i>	<i>2,601.89</i>
<i>All other</i>	<i>1,013.40</i>	<i>1,849.91</i>	<i>915.00</i>	<i>1,121.40</i>
RECAPITULATION.				
Maintenance and interest	\$270,420.08	\$479,658.70	\$380,721.66	\$439,005.86
Permanent debt (except from sinking funds)	31,000.00	17,000.00	17,000.00	54,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	30,303.67	89,857.91	31,094.09	78,399.06
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	230,000.00	175,000.00	300,000.00	174,000.00
Transfers (except to sinking funds) and refunds	2,858.71	3,343.86	1,809.55	3,914.67
Agency, trust, and investment	22,483.34	35,011.48	27,042.27	26,065.46
Total payments	\$587,065.80	\$799,871.95	\$757,667.57	\$775,485.05
Balance on hand, including funds	43,046.22	72,367.56	29,155.49	87,151.95
GRAND TOTAL	\$630,112.02	\$872,239.51	\$786,823.06	\$862,637.00

¹ Includes \$32,831.95 for gas.

² Includes \$2,875.33 for gas.

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Stoughton POPULATION 8,478	Barnstable POPULATION 8,037	Montague POPULATION 7,967	Rockland POPULATION 7,890
REVENUE.	\$380,645.26	\$615,223.50	\$462,921.20	\$379,276.3
General	300,970.83	551,658.90	408,863.48	300,848.4
Taxes	290,879.02	526,844.52	385,363.98	290,421.2
Property, poll, and income	278,007.05	514,997.98	372,220.30	281,837.8
Corporation, bank, etc.	12,871.97	11,846.54	13,143.68	8,583.4
Licenses and permits	3,289.00	7,278.38	10,296.65	4,643.6
Fines and forfeits	659.30	1,246.60	499.50	154.4
Grants and gifts	6,143.51	16,289.40	12,703.35	5,629.2
For expenses	6,143.51	16,289.40	12,703.35	5,629.2
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	79,674.43	63,564.60	54,057.72	78,427.9
Special assessments	347.99	—	200.63	—
To meet expenses	140.46	—	—	—
To meet outlays	207.53	—	200.63	—
Privileges	10,058.64	21,086.88	7,560.47	8,917.8
Departmental	24,144.01	28,242.14	31,365.76	30,647.2
General government	1,109.75	34.95	114.52	168.8
Protection of persons and property	131.07	771.97	1,118.64	128.6
Health and sanitation	1,215.71	920.00	324.64	1,345.0
Highways	—	149.22	31.55	—
Charities	17,755.17	23,952.08	21,560.21	26,220.7
Soldiers' benefits	364.00	60.00	662.00	1,167.0
Schools	3,468.31	1,670.91	6,960.70	1,277.6
Libraries	100.00	—	249.77	307.0
Recreation	—	69.21	—	—
Unclassified	—	613.80	343.73	32.2
Public service enterprises	35,277.02	—	12,756.50	30,156.6
Electric light	—	—	—	—
Water	35,277.02	—	—	30,156.6
All other	—	—	12,756.50	—
Cemeteries	—	1,418.76	—	—
Interest	9,846.87	12,816.82	2,174.36	8,706.2
On sinking funds	—	—	—	—
On trust and investment funds	1,157.44	696.18	106.51	159.6
All other	8,689.43	12,120.64	2,067.85	8,546.5
NON-REVENUE.	\$325,985.39	\$654,279.93	\$327,405.68	\$350,439.1
Offsets to outlays	—	12,445.94	16,780.55	24,486.9
Departmental	—	12,445.94	13,599.89	22,143.8
Public service enterprises	—	—	3,180.66	2,343.1
Cemeteries	—	—	—	—
Municipal indebtedness	300,000.00	550,000.00	250,000.00	295,000.0
Loans, general purposes	5,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	295,000.00	550,000.00	250,000.00	295,000.0
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,282.53	242.50	435.99	—
From sinking funds	—	—	—	—
All other	1,282.53	242.50	435.99	—
Refunds	1,159.24	2,544.98	710.50	392.2
Agency, trust, and investment	23,543.62	89,046.51	59,478.64	30,560.0
Taxes and licenses for State	13,800.00	30,900.00	17,500.00	12,500.0
Taxes for county	7,246.32	53,464.68	32,713.51	14,630.0
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	891.90	2,047.38	8,384.93	2,748.0
All other	1,605.40	2,634.45	880.20	681.0
RECAPITULATION.				
Revenue and offsets to outlays	\$380,645.26	\$627,669.44	\$479,701.75	\$403,763.3
Premiums	—	—	—	—
Municipal indebtedness	300,000.00	550,000.00	250,000.00	295,000.0
Transfers and refunds	2,441.77	2,787.48	1,146.49	392.2
Agency, trust, and investment	23,543.62	89,046.51	59,478.64	30,560.0
Total receipts	\$706,630.65	\$1,269,503.43	\$790,326.88	\$729,715.5
Balance on hand, including funds	35,849.89	22,013.92	43,883.29	32,980.0
GRAND TOTAL	\$742,480.04	\$1,291,517.35	\$834,210.17	\$762,695.5

graded According to Population of 1935 — Continued.

PAYMENTS.	Stoughton POPULATION 8,478	Barnstable POPULATION 8,037	Montague POPULATION 7,967	Rockland POPULATION 7,890
Maintenance	\$275,544.27	\$497,845.54	\$379,972.37	\$331,133.51
<i>Departmental</i>	<i>258,690.40</i>	<i>494,985.60</i>	<i>367,512.84</i>	<i>302,263.65</i>
General government	19,100.71	48,161.48	17,227.99	17,819.89
Protection of persons and property	25,779.52	42,488.60	12,518.09	23,410.66
Health and sanitation	18,008.80	15,919.71	13,452.75	15,388.27
Highways	22,330.94	75,517.02	61,444.00	40,009.36
Charities	58,034.91	109,537.87	83,825.66	76,807.44
Soldiers' benefits	5,988.23	6,234.58	11,699.53	9,155.61
Schools	99,330.71	181,581.58	150,154.48	106,095.24
Libraries	5,471.63	998.31	7,410.85	4,842.82
Recreation	113.91	6,623.88	3,174.07	2,333.99
Pensions	—	—	—	—
Unclassified	4,531.04	7,922.57	6,605.42	6,400.37
<i>Public service enterprises</i>	<i>16,853.87</i>	<i>—</i>	<i>12,459.53</i>	<i>28,809.86</i>
Electric light	—	—	—	—
Water	16,853.87	—	—	28,809.86
All other	—	—	12,459.53	—
<i>Cemeteries</i>	<i>—</i>	<i>2,859.94</i>	<i>—</i>	<i>60.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	20,644.90	14,677.82	10,334.40	11,534.65
<i>Loans, general purposes</i>	<i>19,426.15</i>	<i>14,677.82</i>	<i>10,372.48</i>	<i>11,534.65</i>
<i>Loans, public service enterprises</i>	<i>1,218.75</i>	<i>—</i>	<i>61.92</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	14,952.28	86,824.47	69,727.90	58,439.29
<i>Departmental</i>	<i>12,464.61</i>	<i>86,824.47</i>	<i>58,732.31</i>	<i>53,165.51</i>
General government	—	—	151.75	182.00
Protection of persons and property	55.50	2,009.00	—	1,227.84
Health and sanitation	4,500.43	200.00	655.14	860.94
Highways	7,908.68	58,755.86	54,615.32	45,866.58
Charities	—	—	1,430.25	162.70
Schools	—	22,465.98	1,879.85	992.39
Libraries	—	—	—	—
Recreation	—	3,393.63	—	3,873.06
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,487.67</i>	<i>—</i>	<i>10,995.59</i>	<i>5,273.78</i>
Electric light	—	—	—	—
Water	2,487.67	—	—	5,273.78
All other	—	—	10,995.59	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	369,834.17	576,000.00	274,000.00	284,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>44,834.17</i>	<i>26,000.00</i>	<i>24,000.00</i>	<i>17,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>325,000.00</i>	<i>550,000.00</i>	<i>250,000.00</i>	<i>267,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,282.53	242.50	435.99	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,282.53</i>	<i>242.50</i>	<i>435.99</i>	<i>—</i>
Refunds	1,159.24	2,544.98	710.50	392.15
Agency, trust, and investment	23,418.53	88,944.08	52,159.14	30,600.41
<i>Taxes and licenses for State</i>	<i>13,800.00</i>	<i>30,900.00</i>	<i>17,500.00</i>	<i>13,500.00</i>
<i>Taxes for county</i>	<i>7,246.32</i>	<i>53,464.68</i>	<i>32,713.51</i>	<i>14,630.18</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>766.81</i>	<i>1,944.95</i>	<i>1,065.43</i>	<i>2,757.23</i>
<i>All other</i>	<i>1,605.40</i>	<i>2,634.45</i>	<i>880.20</i>	<i>713.00</i>
RECAPITULATION.				
Maintenance and interest	\$296,189.17	\$512,523.36	\$390,306.77	\$342,668.16
Permanent debt (except from sinking funds)	44,834.17	26,000.00	24,000.00	17,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,952.28	86,824.47	69,727.90	58,439.29
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	325,000.00	550,000.00	250,000.00	267,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds	2,441.77	2,787.48	1,146.49	392.15
Agency, trust, and investment	23,418.53	88,944.08	52,159.14	30,600.41
Total payments	\$706,835.92	\$1,267,079.39	\$787,340.30	\$716,100.01
Balance on hand, including funds	35,644.12	24,437.96	46,869.87	46,595.79
GRAND TOTAL	\$742,480.04	\$1,291,517.35	\$834,210.17	\$762,695.80

TABLE I. — *Summary of Financial Transactions.* Town.

RECEIPTS.	Ware POPULATION 7,727	Concord POPULATION 7,723	Grafton POPULATION 7,681	Chelmsford POPULATION 7,595
REVENUE.	\$319,462.89	\$683,405.39	\$264,131.57	\$295,525.60
General	258,414.37	398,024.38	235,932.80	259,038.90
<i>Taxes</i>	<i>246,326.81</i>	<i>379,477.58</i>	<i>213,645.20</i>	<i>262,259.98</i>
Property, poll, and income	232,337.09	373,408.19	205,438.56	245,166.90
Corporation, bank, etc.	13,989.72	6,069.39	8,206.64	7,093.08
<i>Licenses and permits</i>	<i>3,418.62</i>	<i>5,760.41</i>	<i>5,302.74</i>	<i>2,606.13</i>
<i>Fines and forfeits</i>	<i>724.60</i>	<i>646.29</i>	<i>293.79</i>	<i>457.16</i>
<i>Grants and gifts</i>	<i>7,944.34</i>	<i>14,140.10</i>	<i>16,691.07</i>	<i>8,715.63</i>
For expenses	7,944.34	14,140.10	16,691.07	3,715.63
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	61,048.52	285,381.01	28,198.77	36,486.70
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>8,919.02</i>	<i>13,956.31</i>	<i>6,522.04</i>	<i>10,165.53</i>
<i>Departmental</i>	<i>13,238.82</i>	<i>34,503.50</i>	<i>14,056.86</i>	<i>16,806.07</i>
General government	1,254.40	5,087.42	1,540.25	617.30
Protection of persons and property	130.77	74.62	77.06	321.16
Health and sanitation	577.14	5,020.30	352.86	405.71
Highways	—	3,019.55	772.48	4,676.16
Charities	7,764.47	10,688.64	9,914.56	6,860.78
Soldiers' benefits	196.00	167.10	69.00	156.00
Schools	3,076.30	10,254.87	1,151.51	3,648.11
Libraries	—	—	179.14	100.47
Recreation	—	—	—	—
Unclassified	239.74	191.00	—	20.38
<i>Public service enterprises</i>	<i>28,710.92</i>	<i>216,089.06</i>	<i>—</i>	<i>—</i>
Electric light	—	157,391.77	—	—
Water	28,700.92	58,697.29	—	—
All other	10.00	—	—	—
<i>Cemeteries</i>	<i>3,631.89</i>	<i>2,668.97</i>	<i>2,052.33</i>	<i>1,021.61</i>
<i>Interest</i>	<i>6,547.87</i>	<i>18,163.17</i>	<i>5,567.54</i>	<i>8,493.49</i>
On sinking funds	—	2,201.34	—	—
On trust and investment funds	721.35	8,872.61	623.62	1,751.95
All other	5,826.52	7,089.22	4,943.92	6,741.54
NON-REVENUE.	\$316,807.97	\$464,732.13	\$211,234.25	\$158,823.83
Offsets to outlays	6,593.06	20,454.97	13,142.53	21,821.75
<i>Departmental</i>	<i>6,593.06</i>	<i>18,908.64</i>	<i>13,142.53</i>	<i>21,821.75</i>
<i>Public service enterprises</i>	<i>—</i>	<i>1,546.33</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	275,000.00	344,531.50	175,000.00	110,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>4,500.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>275,000.00</i>	<i>325,000.00</i>	<i>175,000.00</i>	<i>110,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>31.50</i>	<i>—</i>	<i>—</i>
Transfers	405.00	27,904.26	1,040.46	433.83
<i>From sinking funds</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
All other	405.00	17,904.26	1,040.46	433.83
Refunds	582.79	3,003.51	3,138.75	1,687.43
Agency, trust, and investment	34,227.12	68,837.89	18,912.51	24,880.82
<i>Taxes and licenses for State</i>	<i>10,106.18</i>	<i>13,909.08</i>	<i>6,947.00</i>	<i>9,500.00</i>
<i>Taxes for county</i>	<i>20,332.68</i>	<i>13,828.23</i>	<i>6,432.00</i>	<i>9,450.95</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,978.86</i>	<i>39,549.87</i>	<i>4,456.51</i>	<i>1,935.41</i>
All other	809.40	1,550.71	1,077.00	3,994.46
RECAPITULATION.				
Revenue and offsets to outlays	\$326,055.95	\$703,860.36	\$277,274.10	\$317,347.35
Premiums	—	31.50	—	—
Municipal indebtedness	275,000.00	344,500.00	175,000.00	110,000.00
Transfers and refunds	987.79	30,907.77	4,179.21	2,121.26
Agency, trust, and investment	34,227.12	68,837.89	18,912.51	24,880.82
Total receipts	\$636,270.86	\$1,148,137.52	\$475,365.82	\$454,349.43
Balance on hand, including funds	44,940.72	23,559.78	28,965.69	36,065.04
GRAND TOTAL	\$681,211.58	\$1,171,697.30	\$504,331.51	\$490,404.47

Graded According to Population of 1935 — Continued.

PAYMENTS.	Ware POPULATION 7,727	Concord POPULATION 7,723	Grafton POPULATION 7,681	Chelmsford POPULATION 7,595
Maintenance	\$246,427.84	\$531,517.97	\$215,834.26	\$233,501.50
Departmental	221,287.09	372,435.72	212,745.73	230,371.77
General government	15,541.96	22,146.15	13,204.19	14,184.67
Protection of persons and property	12,309.38	55,351.81	9,850.99	20,311.74
Health and sanitation	9,732.22	28,077.46	8,577.79	6,596.65
Highways	42,242.10	59,700.06	49,848.64	46,172.84
Charities	47,354.21	38,959.01	37,400.23	35,230.77
Soldiers' benefits	5,482.36	1,965.54	2,737.99	1,324.14
Schools	77,586.73	143,463.62	80,881.84	96,471.53
Libraries	2,113.14	15,855.88	5,169.73	3,677.75
Recreation	1,352.03	2,988.73	219.48	1,389.42
Pensions	1,000.00	—	—	—
Unclassified	6,572.96	3,927.46	4,854.85	5,012.26
Public service enterprises	20,011.93	153,800.04	—	—
Electric light	—	133,097.88	—	—
Water	19,554.33	20,702.16	—	—
All other	457.60	—	—	—
Cemeteries	5,128.82	3,284.29	3,088.53	3,129.73
Administration of trust funds	—	1,297.92	—	—
Interest	10,607.84	28,639.09	6,143.96	4,984.46
Loans, general purposes	10,315.34	17,737.84	6,143.96	4,984.46
Loans, public service enterprises	292.50	10,901.25	—	—
Loans, cemeteries	—	—	—	—
Outlays	28,114.89	54,554.85	27,352.72	46,167.89
Departmental	25,667.59	25,699.84	7,353.72	46,167.89
General government	—	697.01	—	680.00
Protection of persons and property	—	—	225.00	1,272.83
Health and sanitation	2,081.02	—	621.50	—
Highways	14,182.40	23,391.50	24,224.73	37,401.15
Charities	—	—	—	—
Schools	459.36	—	1,898.80	2,060.00
Libraries	—	—	—	—
Recreation	8,944.81	1,611.33	—	1,318.34
Unclassified	—	—	382.69	3,435.57
Public service enterprises	2,447.30	28,199.61	—	—
Electric light	—	15,861.05	—	—
Water	2,447.30	12,338.56	—	—
All other	—	—	—	—
Cemeteries	—	655.40	—	—
Municipal indebtedness	295,050.00	445,500.00	170,500.00	169,416.00
From sinking funds	—	10,000.00	—	—
From revenue and other sources	10,050.00	60,500.00	10,500.00	14,416.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	285,000.00	375,000.00	160,000.00	155,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	405.00	27,904.26	1,040.46	433.83
To sinking funds from revenue	—	1,001.00	—	—
All other	405.00	26,903.26	1,040.46	433.83
Refunds	582.79	3,003.51	3,138.75	1,687.43
Agency, trust, and investment	34,715.85	62,357.88	19,195.12	23,416.48
Taxes and licenses for State	10,106.18	13,909.08	6,947.00	9,500.00
Taxes for county	20,332.63	13,828.23	6,432.00	9,450.95
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	3,467.59	33,053.53	4,721.72	3,256.13
All other	809.40	1,567.04	1,094.40	1,229.40
RECAPITULATION.				
Maintenance and interest	\$257,035.68	\$560,157.06	\$221,978.22	\$238,485.96
Permanent debt (except from sinking funds)	10,050.00	60,500.00	10,500.00	14,416.00
Sinking fund requirements from revenue	—	1,001.00	—	—
Outlays	28,114.89	54,554.85	27,352.72	46,167.89
Permanent debt from sinking funds	—	10,000.00	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	285,000.00	375,000.00	160,000.00	155,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds	987.79	29,906.77	4,179.21	2,121.26
Agency, trust, and investment	34,715.85	62,357.88	19,195.12	23,416.48
Total payments	\$615,904.21	\$1,153,477.56	\$443,205.27	\$479,607.59
Balance on hand, including funds	65,307.37	18,219.74	61,126.24	10,796.88
GRAND TOTAL	\$681,211.58	\$1,171,697.30	\$504,331.51	\$490,404.47

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Whitman POPULATION 7,591	Randolph POPULATION 7,580	Franklin POPULATION 7,494	Walpole POPULATION 7,449
REVENUE.	\$349,339.20	\$321,368.87	\$352,330.50	\$556,917.99
General	275,660.79	252,697.22	285,351.73	442,785.44
Taxes	267,168.27	244,997.48	273,611.30	431,609.09
Property, poll, and income	255,237.80	240,506.13	256,948.93	400,010.99
Corporation, bank, etc.	11,930.47	4,491.35	16,662.37	31,598.10
Licenses and permits	3,948.08	2,287.20	4,526.00	4,585.01
Fines and forfeits	437.90	317.83	154.84	438.87
Grants and gifts	4,106.54	5,094.71	7,059.69	6,152.47
For expenses	4,106.54	5,094.71	4,778.79	6,152.47
For outlays	—	—	2,280.80	—
All other	—	—	—	—
Commercial	73,678.41	68,671.65	66,978.77	114,132.55
Special assessments	—	32.00	91.00	22,765.20
To meet expenses	—	32.00	—	511.35
To meet outlays	—	—	91.00	22,243.85
Privileges	9,218.87	11,003.83	8,001.83	12,482.61
Departmental	33,457.62	25,866.41	17,464.77	25,624.47
General government	991.90	1,141.67	279.27	2,231.26
Protection of persons and property	256.81	102.61	224.37	1,254.35
Health and sanitation	2,261.92	606.26	104.29	1,562.56
Highways	—	—	38.49	94.87
Charities	15,856.99	17,174.84	10,127.92	6,660.53
Soldiers' benefits	1,614.50	1,483.22	15.00	—
Schools	12,217.36	5,282.49	6,673.43	13,555.43
Libraries	258.14	—	—	245.47
Recreation	—	—	—	20.00
Unclassified	—	75.32	2.00	—
Public service enterprises	26,385.06	23,995.95	36,775.86	41,991.51
Electric light	—	—	—	—
Water	26,385.06	23,995.95	36,775.86	41,991.51
All other	—	—	—	—
Cemeteries	—	—	—	—
Interest	4,616.86	7,773.46	4,646.31	11,278.76
On sinking funds	—	—	—	—
On trust and investment funds	527.20	515.94	32.76	4,434.89
All other	4,089.66	7,257.52	4,612.55	6,843.87
NON-REVENUE.	\$181,725.27	\$221,558.62	\$240,374.53	\$452,561.96
Offsets to outlays	712.38	—	10,678.39	9,174.67
Departmental	712.38	—	10,678.39	9,174.67
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	150,000.00	205,500.00	207,209.04	375,000.00
Loans, general purposes	5,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	7,209.04	—
Temporary loans (including revenue loans)	145,000.00	205,500.00	200,000.00	375,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	515.77	125.28	14,013.66
From sinking funds	—	—	—	—
All other	—	515.77	125.28	14,013.66
Refunds	1,012.51	905.57	222.09	6,648.26
Agency, trust, and investment	30,000.38	14,637.28	22,139.73	47,725.37
Taxes and licenses for State	13,300.00	8,800.00	13,709.92	23,638.81
Taxes for county	15,566.50	4,620.84	7,193.81	12,339.74
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	47.68	53.44	—	10,368.62
All other	1,086.20	1,163.00	1,236.00	1,478.20
RECAPITULATION.				
Revenue and offsets to outlays	\$350,051.58	\$321,368.87	\$363,008.89	\$566,092.66
Premiums	—	—	—	—
Municipal indebtedness	150,000.00	205,500.00	207,209.04	375,000.00
Transfers and refunds	1,012.51	1,421.34	347.37	20,661.92
Agency, trust, and investment	30,000.38	14,637.28	22,139.73	47,725.37
Total receipts	\$531,064.47	\$542,927.49	\$592,705.03	\$1,009,479.95
Balance on hand, including funds	9,438.74	9,436.58	10,241.44	22,888.44
GRAND TOTAL	\$540,503.21	\$552,364.07	\$602,946.47	\$1,032,368.39

Graded According to Population of 1935 — Continued.

PAYMENTS.	Whitman POPULATION 7,591	Randolph POPULATION 7,580	Franklin POPULATION 7,494	Walpole POPULATION 7,449
Maintenance	\$302,119.77	\$264,570.24	\$280,010.49	\$411,756.51
<i>Departmental</i>	<i>279,047.18</i>	<i>250,261.08</i>	<i>261,582.03</i>	<i>386,926.76</i>
General government	22,669.23	21,472.23	14,924.51	29,271.41
Protection of persons and property	18,092.68	23,666.84	22,896.08	39,964.44
Health and sanitation	20,707.55	8,893.85	11,743.77	22,253.74
Highways	36,437.08	30,407.81	34,186.41	62,084.45
Charities	60,684.55	51,758.26	48,047.60	35,499.84
Soldiers' benefits	4,464.73	6,619.98	7,541.81	1,166.08
Schools	106,934.99	100,611.38	107,787.01	168,725.24
Libraries	3,226.98	333.77	1,500.00	9,208.68
Recreation	1,539.23	68.40	187.98	6,079.91
Pensions	—	—	—	—
Unclassified	4,290.16	6,428.56	2,766.86	12,672.97
<i>Public service enterprises</i>	<i>23,072.59</i>	<i>14,285.12</i>	<i>28,224.35</i>	<i>24,670.85</i>
Electric light	—	—	—	—
Water	23,072.59	14,285.12	28,224.35	24,670.85
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>204.11</i>	<i>135.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>24.04</i>	<i>—</i>	<i>23.90</i>
Interest	9,608.59	11,572.75	14,027.77	29,460.56
<i>Loans, general purposes</i>	<i>9,561.09</i>	<i>11,089.00</i>	<i>11,807.77</i>	<i>23,718.06</i>
<i>Loans, public service enterprises</i>	<i>47.50</i>	<i>483.75</i>	<i>2,220.00</i>	<i>5,742.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	18,153.73	10,525.58	31,795.14	66,974.28
<i>Departmental</i>	<i>16,291.11</i>	<i>6,411.02</i>	<i>31,260.80</i>	<i>61,965.30</i>
General government	—	600.00	—	115.00
Protection of persons and property	—	—	—	2,455.48
Health and sanitation	2,711.40	1,947.77	496.80	21,048.18
Highways	9,798.64	3,863.25	28,487.46	24,000.27
Charities	—	—	—	—
Schools	14.76	—	—	59.00
Libraries	—	—	—	9,254.87
Recreation	3,766.31	—	2,276.54	4,667.54
Unclassified	—	—	—	364.96
<i>Public service enterprises</i>	<i>1,862.62</i>	<i>4,114.56</i>	<i>534.34</i>	<i>5,008.98</i>
Electric light	—	—	—	—
Water	1,862.62	4,114.56	534.34	5,008.98
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	152,000.00	210,500.00	243,945.97	411,576.02
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>17,000.00</i>	<i>18,000.00</i>	<i>36,736.93</i>	<i>86,576.02</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>7,209.04</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>135,000.00</i>	<i>192,500.00</i>	<i>200,000.00</i>	<i>325,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	515.77	125.28	14,013.66
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>515.77</i>	<i>125.28</i>	<i>14,013.66</i>
Funds	1,012.51	905.57	222.09	6,648.26
Agency, trust, and investment	30,314.08	14,631.39	22,139.73	37,903.85
<i>Taxes and licenses for State</i>	<i>13,300.00</i>	<i>8,800.00</i>	<i>13,709.92</i>	<i>23,538.81</i>
<i>Taxes for county</i>	<i>15,566.50</i>	<i>4,620.84</i>	<i>7,193.81</i>	<i>12,339.74</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>361.38</i>	<i>51.15</i>	<i>—</i>	<i>547.10</i>
<i>All other</i>	<i>1,086.20</i>	<i>1,159.40</i>	<i>1,236.00</i>	<i>1,478.20</i>
RECAPITULATION.				
Maintenance and interest	\$311,728.36	\$276,142.99	\$294,038.26	\$441,217.07
Permanent debt (except from sinking funds)	17,000.00	18,000.00	36,736.93	86,576.02
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,153.73	10,525.58	31,795.14	66,974.28
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	7,209.04	—
Temporary loans	135,000.00	192,500.00	200,000.00	325,000.00
Transfers (except to sinking funds) and refunds	1,012.51	1,421.34	347.37	20,661.92
Agency, trust, and investment	30,314.08	14,631.39	22,139.73	37,903.85
Total payments	\$513,208.68	\$513,221.30	\$592,266.47	\$978,333.14
Balance on hand, including funds	27,294.53	39,142.77	10,680.00	54,035.25
GRAND TOTAL	\$540,503.21	\$552,364.07	\$602,946.47	\$1,032,368.39

TABLE I. — *Summary of Financial Transactions.* Town.

RECEIPTS.	Hingham POPULATION 7,330	Agawam POPULATION 7,206	North Andover POPULATION 7,164	Shrewsbury POPULATION 7,144
REVENUE.	\$577,212.66	\$359,102.12	\$359,849.72	\$466,522.04
General	385,624.57	294,629.10	312,742.10	282,787.74
Taxes	378,227.27	272,675.85	303,913.40	268,162.14
Property, poll, and income	372,663.92	267,859.81	285,939.65	266,150.85
Corporation, bank, etc.	5,563.35	4,816.04	17,973.75	2,011.29
Licenses and permits	3,097.65	7,750.40	2,808.00	5,243.25
Fines and forfeits	338.26	1,660.00	123.00	87.00
Grants and gifts	3,961.14	12,542.85	5,893.91	9,111.41
For expenses	3,961.14	12,542.85	1,593.91	9,111.41
For outlays	—	—	4,300.00	—
All other	.25	—	3.79	183.94
Commercial	191,588.09	64,473.02	47,107.62	183,734.30
Special assessments	1,709.57	505.00	494.97	169.25
To meet expenses	1,709.57	480.00	—	169.25
To meet outlays	—	25.00	494.97	—
Privileges	14,321.01	7,723.43	7,158.26	10,366.35
Departmental	48,012.80	29,186.32	14,633.39	40,897.06
General government	1,635.49	133.61	—	2,409.89
Protection of persons and property	1,075.49	29.89	147.24	177.44
Health and sanitation	151.20	726.07	547.51	527.14
Highways	544.34	—	245.79	363.63
Charities	15,622.64	24,449.92	11,744.35	35,477.14
Soldiers' benefits	344.00	178.00	399.00	599.00
Schools	28,353.64	3,183.66	1,281.90	1,042.41
Libraries	—	149.92	261.35	250.41
Recreation	286.00	—	—	—
Unclassified	—	335.25	6.25	50.00
Public service enterprises	117,338.12	19,551.47	22,729.09	120,271.39
Electric light	117,338.12	—	—	94,314.04
Water	—	19,551.47	22,729.09	25,957.35
All other	—	—	—	—
Cemeteries	—	—	—	3,419.45
Interest	10,206.59	7,506.80	2,091.91	8,610.80
On sinking funds	—	—	—	—
On trust and investment funds	1,126.27	1,153.41	752.41	2,517.98
All other	9,080.32	6,353.39	1,339.50	6,092.82
NON-REVENUE.	\$50,974.72	\$332,725.31	\$358,407.89	\$469,911.66
Offsets to outlays	546.20	14,560.76	2,577.98	11,326.36
Departmental	546.20	14,560.76	456.36	11,326.36
Public service enterprises	—	—	2,121.62	—
Cemeteries	—	—	—	—
Municipal indebtedness	299.98	287,491.77	330,000.00	361,010.00
Loans, general purposes	—	35,500.00	5,000.00	—
Loans, public service enterprises	—	—	—	61,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	1,991.77	—	—
Temporary loans (including revenue loans)	—	250,000.00	325,000.00	300,000.00
Unpaid warrants or orders, current year	299.98	—	—	—
Premiums	—	—	—	10.00
Transfers	597.48	—	797.72	21,267.08
From sinking funds	—	—	—	—
All other	597.48	—	797.72	21,267.08
Refunds	879.40	284.05	337.44	1,559.00
Agency, trust, and investment	48,651.66	30,388.73	24,694.75	74,749.22
Taxes and licenses for State	20,811.00	13,720.00	13,000.00	13,000.00
Taxes for county	24,344.70	12,898.86	10,561.34	12,118.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,125.91	2,256.47	691.81	47,910.76
All other	2,372.05	1,513.40	441.60	1,720.47
RECAPITULATION.				
Revenue and offsets to outlays	\$577,758.86	\$373,662.88	\$362,427.70	\$477,848.40
Premiums	—	—	—	10.00
Municipal indebtedness	299.98	287,491.77	330,000.00	361,000.00
Transfers and refunds	1,476.88	284.05	1,135.16	22,826.08
Agency, trust, and investment	48,651.66	30,388.73	24,694.75	74,749.22
Total receipts	\$628,187.38	\$691,827.43	\$718,257.61	\$936,433.70
Balance on hand, including funds	192,399.83	15,776.24	33,892.03	142,932.07
GRAND TOTAL	\$820,587.21	\$707,603.67	\$752,149.64	\$1,079,365.77

Graded According to Population of 1935 — Continued.

PAYMENTS.	Hingham POPULATION 7,330	Agawam POPULATION 7,206	North Andover POPULATION 7,164	Shrewsbury POPULATION 7,144
Maintenance	\$506,602.62	\$289,161.71	\$326,254.25	\$360,525.62
<i>Departmental</i>	<i>403,329.09</i>	<i>271,259.54</i>	<i>306,235.73</i>	<i>250,448.57</i>
General government	27,615.91	14,098.46	15,799.92	16,623.11
Protection of persons and property	74,660.29	11,161.22	36,378.46	19,525.60
Health and sanitation	21,753.14	8,427.21	12,089.55	8,959.29
Highways	58,476.32	20,521.58	77,662.39	34,413.92
Charities	49,881.23	69,323.77	38,888.79	46,872.14
Soldiers' benefits	5,068.82	8,883.18	4,007.24	1,734.68
Schools	145,625.96	122,501.68	105,602.41	109,188.02
Libraries	2,105.05	2,596.60	5,155.59	5,975.32
Recreation	10,827.53	173.37	3,316.27	835.57
Pensions	—	—	—	—
Unclassified	7,314.84	13,572.47	7,335.11	6,320.92
<i>Public service enterprises</i>	<i>103,273.53</i>	<i>17,898.82</i>	<i>20,018.52</i>	<i>106,157.56</i>
Electric light	103,273.53	—	—	73,643.95
Water	—	17,898.82	20,018.52	32,493.61
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,939.49</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>3.35</i>	<i>—</i>	<i>—</i>
Interest	8,358.56	20,178.66	7,915.83	16,404.23
<i>Loans, general purposes</i>	<i>8,358.56</i>	<i>18,635.54</i>	<i>7,333.33</i>	<i>11,451.83</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,543.12</i>	<i>582.50</i>	<i>4,952.40</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	21,193.71	48,191.26	34,306.42	125,496.35
<i>Departmental</i>	<i>7,288.11</i>	<i>46,167.71</i>	<i>19,628.61</i>	<i>32,769.84</i>
General government	—	—	—	—
Protection of persons and property	528.92	—	—	3,115.66
Health and sanitation	2,425.50	767.00	8,174.61	—
Highways	10.25	40,578.65	8,472.00	25,610.03
Charities	—	—	—	—
Schools	3,500.00	961.11	—	—
Libraries	—	—	—	—
Recreation	823.44	1,236.62	—	4,044.15
Unclassified	—	2,624.33	2,982.00	—
<i>Public service enterprises</i>	<i>13,905.60</i>	<i>2,023.55</i>	<i>14,677.81</i>	<i>67,209.61</i>
Electric light	13,905.60	—	—	7,059.76
Water	—	2,023.55	14,677.81	60,149.85
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25,516.90</i>
Municipal indebtedness	30,819.23	285,619.96	322,000.00	357,700.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>30,627.23</i>	<i>58,628.19</i>	<i>122,000.00</i>	<i>47,700.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>1,991.77</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>225,000.00</i>	<i>300,000.00</i>	<i>310,000.00</i>
<i>Warrants or orders, previous years</i>	<i>192.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	597.48	—	797.72	21,267.08
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>597.48</i>	<i>—</i>	<i>797.72</i>	<i>21,267.08</i>
Refunds	879.40	284.05	337.44	1,559.00
Agency, trust, and investment	48,949.25	30,295.00	24,084.21	41,453.40
<i>Taxes and licenses for State</i>	<i>30,811.00</i>	<i>13,720.00</i>	<i>13,000.00</i>	<i>13,000.00</i>
<i>Taxes for county</i>	<i>24,344.70</i>	<i>12,898.86</i>	<i>10,561.34</i>	<i>12,118.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,423.50</i>	<i>2,162.74</i>	<i>81.27</i>	<i>14,606.19</i>
<i>All other</i>	<i>2,370.05</i>	<i>1,513.40</i>	<i>441.60</i>	<i>1,729.21</i>
RECAPITULATION.				
Maintenance and interest	\$514,961.18	\$309,340.37	\$334,170.08	\$376,929.85
Permanent debt (except from sinking funds)	30,627.23	58,628.19	122,000.00	47,700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,193.71	48,191.26	34,306.42	125,496.35
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	1,991.77	—	—
Temporary loans	192.00	225,000.00	300,000.00	310,000.00
Transfers (except to sinking funds) and refunds	1,476.88	284.05	1,135.16	22,826.08
Agency, trust, and investment	48,949.25	30,295.00	24,084.21	41,453.40
Total payments	\$617,400.25	\$673,730.64	\$715,695.87	\$924,405.68
Balance on hand, including funds	203,186.96	33,873.03	36,453.77	154,960.09
GRAND TOTAL	\$820,587.21	\$707,603.67	\$752,149.64	\$1,079,365.77

¹ Includes \$1,911.06 paid from grants for outlays.

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Maynard POPULATION 7,107	Millbury POPULATION 6,879	South Hadley POPULATION 6,838	Billerica POPULATION 6,650
REVENUE.	\$332,001.61	\$265,632.50	\$411,309.40	\$424,007.22
General	271,826.25	241,340.41	277,611.33	351,848.76
<i>Taxes</i>	<i>266,527.69</i>	<i>232,119.13</i>	<i>265,570.30</i>	<i>343,178.11</i>
Property, poll, and income	251,080.85	220,880.14	257,718.22	331,257.34
Corporation, bank, etc.	15,446.84	11,238.99	7,852.08	11,920.80
<i>Licenses and permits</i>	<i>2,542.00</i>	<i>3,358.95</i>	<i>3,905.72</i>	<i>4,281.00</i>
<i>Fines and forfeits</i>	<i>518.60</i>	<i>94.00</i>	<i>267.05</i>	<i>319.53</i>
<i>Grants and gifts</i>	<i>2,237.96</i>	<i>5,308.43</i>	<i>7,868.26</i>	<i>4,070.10</i>
For expenses	2,237.96	5,308.43	7,868.26	4,070.10
For outlays	—	—	—	—
<i>All other</i>	—	<i>459.90</i>	—	—
Commercial	60,175.36	24,292.09	133,698.07	72,158.46
<i>Special assessments</i>	<i>8,032.83</i>	—	<i>463.70</i>	—
To meet expenses	6,435.12	—	—	—
To meet outlays	1,597.71	—	463.70	—
<i>Privileges</i>	<i>7,172.57</i>	<i>7,793.59</i>	<i>7,482.85</i>	<i>9,793.43</i>
<i>Departmental</i>	<i>15,113.27</i>	<i>10,464.89</i>	<i>32,706.89</i>	<i>31,920.05</i>
General government	207.11	537.50	527.25	322.68
Protection of persons and property	80.00	165.18	75.81	305.40
Health and sanitation	3,044.37	—	835.12	654.78
Highways	—	—	2.00	6,271.26
Charities	11,289.03	7,600.94	27,236.15	20,585.27
Soldiers' benefits	165.00	741.00	641.00	357.50
Schools	273.67	1,357.17	3,334.10	3,408.20
Libraries	54.09	17.52	54.74	—
Recreation	—	—	—	—
Unclassified	—	45.58	72	15.00
<i>Public service enterprises</i>	<i>18,965.67</i>	—	<i>85,905.72</i>	<i>19,635.08</i>
Electric light	—	—	85,905.72	—
Water	18,965.67	—	—	19,635.08
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,080.24</i>	<i>1,509.58</i>	—	<i>2,022.36</i>
<i>Interest</i>	<i>7,810.78</i>	<i>4,524.23</i>	<i>7,138.91</i>	<i>8,787.56</i>
On sinking funds	—	—	—	—
On trust and investment funds	6.00	103.46	468.08	1,126.94
All other	7,804.78	4,420.77	6,670.83	7,660.62
NON-REVENUE.	\$92,351.42	\$246,626.27	\$206,888.08	\$271,671.31
Offsets to outlays	5,829.54	—	18,298.50	30,194.40
<i>Departmental</i>	<i>5,829.54</i>	—	<i>18,298.50</i>	<i>30,194.40</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	60,000.00	224,000.00	149,500.00	210,000.00
<i>Loans, general purposes</i>	—	<i>14,000.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>210,000.00</i>	<i>149,500.00</i>	<i>210,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	6.00	322.00	1,250.00	953.95
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	6.00	322.00	1,250.00	953.95
Refunds	869.69	1,016.69	1,323.01	724.45
Agency, trust, and investment	25,646.19	21,287.58	36,516.57	29,798.51
<i>Taxes and licenses for State</i>	<i>10,224.49</i>	<i>9,600.00</i>	<i>11,700.00</i>	<i>13,200.00</i>
<i>Taxes for county</i>	<i>10,147.83</i>	<i>8,949.00</i>	<i>23,553.69</i>	<i>13,131.84</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>4,527.87</i>	<i>1,568.98</i>	<i>187.12</i>	<i>2,380.27</i>
<i>All other</i>	<i>747.00</i>	<i>1,169.60</i>	<i>1,075.76</i>	<i>1,086.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$337,831.15	\$265,632.50	\$429,607.90	\$454,201.62
Premiums	—	—	—	—
Municipal indebtedness	60,000.00	224,000.00	149,500.00	210,000.00
Transfers and refunds	875.69	1,338.69	2,573.01	1,678.40
Agency, trust, and investment	25,646.19	21,287.58	36,516.57	29,798.51
Total receipts	\$424,353.03	\$512,258.77	\$618,197.48	\$695,678.53
Balance on hand, including funds	21,918.57	65,599.77	16,847.79	15,284.44
GRAND TOTAL	\$446,271.60	\$577,858.54	\$635,045.27	\$710,962.97

PAYMENTS.	Maynard POPULATION 7,107	Millbury POPULATION 6,879	South Hadley POPULATION 6,838	Billerica POPULATION 6,650
Maintenance	\$242,571.75	\$232,917.56	\$303,091.20	\$299,936.80
<i>Departmental</i>	<i>227,623.33</i>	<i>230,406.89</i>	<i>236,885.52</i>	<i>278,917.03</i>
General government	12,862.94	15,817.30	17,120.42	21,824.92
Protection of persons and property	17,826.03	16,718.41	11,073.39	27,000.13
Health and sanitation	15,345.33	6,136.37	9,418.76	9,582.08
Highways	31,835.31	30,616.60	29,190.14	53,552.37
Charities	48,985.70	54,412.52	54,915.02	44,896.19
Soldiers' benefits	4,515.98	6,056.29	3,449.74	3,203.56
Schools	87,782.33	90,511.94	103,306.78	112,533.18
Libraries	3,644.11	2,808.79	3,677.03	1,030.23
Recreation	740.75	114.97	1,007.17	389.73
Pensions	—	—	—	300.00
Unclassified	4,084.85	7,213.70	3,727.07	4,604.64
<i>Public service enterprises</i>	<i>11,039.64</i>	<i>—</i>	<i>66,205.68</i>	<i>17,415.99</i>
Electric light	—	—	66,205.68	—
Water	11,039.64	—	—	17,415.99
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,908.78</i>	<i>2,510.67</i>	<i>—</i>	<i>3,603.78</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	13,401.79	9,451.41	17,239.80	14,933.73
<i>Loans, general purposes</i>	<i>13,401.79</i>	<i>9,451.41</i>	<i>17,119.80</i>	<i>11,483.98</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>120.00</i>	<i>3,449.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	27,761.24	8,645.63	61,431.11	50,820.61
<i>Departmental</i>	<i>22,955.51</i>	<i>8,645.63</i>	<i>52,222.43</i>	<i>47,854.39</i>
General government	—	—	5,840.00	—
Protection of persons and property	3,109.80	—	—	1,308.89
Health and sanitation	3,484.32	—	4,727.49	671.80
Highways	9,986.68	8,645.63	37,234.61	44,068.30
Charities	1,232.09	—	—	365.00
Schools	441.52	—	4.88	1,440.40
Libraries	—	—	78.50	—
Recreation	4,701.10	—	4,336.95	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>1,167.47</i>	<i>—</i>	<i>9,208.68</i>	<i>2,966.22</i>
Electric light	—	—	9,208.68	—
Water	1,167.47	—	—	2,966.22
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,638.26</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	93,200.00	212,600.02	189,500.00	276,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>33,200.00</i>	<i>12,600.02</i>	<i>25,000.00</i>	<i>46,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>60,000.00</i>	<i>200,000.00</i>	<i>161,500.00</i>	<i>230,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	6.00	322.00	1,250.00	953.95
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>6.00</i>	<i>322.00</i>	<i>1,250.00</i>	<i>953.95</i>
Refunds	869.69	1,016.69	1,323.01	724.45
Agency, trust, and investment	26,487.29	21,627.84	36,607.81	29,969.70
<i>Taxes and licenses for State</i>	<i>10,224.49</i>	<i>9,600.00</i>	<i>11,700.00</i>	<i>13,200.00</i>
<i>Taxes for county</i>	<i>10,147.33</i>	<i>8,949.00</i>	<i>23,553.69</i>	<i>13,131.84</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5,370.27</i>	<i>1,940.44</i>	<i>274.76</i>	<i>2,553.26</i>
<i>All other</i>	<i>745.20</i>	<i>1,138.40</i>	<i>1,079.36</i>	<i>1,084.60</i>
RECAPITULATION.				
Maintenance and interest	\$255,973.54	\$242,368.97	\$320,331.00	\$314,870.53
Permanent debt (except from sinking funds)	33,200.00	12,600.02	28,000.00	46,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	27,761.24	8,645.63	61,431.11	50,820.61
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	60,000.00	200,000.00	161,500.00	230,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds	875.69	1,338.69	2,573.01	1,678.40
Agency, trust, and investment	26,487.29	21,627.84	36,607.81	29,969.70
Total payments	\$404,297.76	\$486,581.15	\$610,442.93	\$673,839.24
<i>Balance on hand, including funds</i>	<i>41,973.84</i>	<i>91,277.39</i>	<i>24,602.34</i>	<i>37,123.73</i>
GRAND TOTAL	\$446,271.60	\$577,858.54	\$635,045.27	\$710,962.97

TABLE I. — *Summary of Financial Transactions. Town.*

RECEIPTS.	Winchendon POPULATION 6,603	Tewksbury POPULATION 6,563	Mansfield POPULATION 6,543	Falmouth POPULATION 6,537
REVENUE.	\$304,921.64	\$162,271.81	\$437,396.04	\$608,429.89
General	231,096.52	145,897.95	268,609.11	488,023.02
<i>Taxes</i>	<i>204,781.14</i>	<i>133,321.63</i>	<i>258,163.95</i>	<i>473,967.32</i>
Property, poll, and income	188,428.84	131,297.64	247,894.27	466,071.64
Corporation, bank, etc.	16,352.30	2,023.99	10,269.68	7,895.68
<i>Licenses and permits</i>	<i>8,831.84</i>	<i>247.50</i>	<i>5,407.66</i>	<i>6,320.00</i>
<i>Fines and forfeits</i>	<i>294.40</i>	<i>100.00</i>	<i>160.55</i>	<i>502.47</i>
<i>Grants and gifts</i>	<i>17,189.14</i>	<i>12,173.60</i>	<i>4,876.95</i>	<i>7,233.33</i>
For expenses	17,189.14	12,173.60	4,876.95	7,233.23
For outlays	—	—	—	—
<i>All other</i>	—	<i>55.22</i>	—	—
Commercial	73,825.12	16,373.86	168,786.93	120,406.87
<i>Special assessments</i>	<i>4,953.00</i>	—	<i>99.60</i>	—
To meet expenses	4,953.00	—	—	—
To meet outlays	—	—	99.50	—
<i>Privileges</i>	<i>6,927.80</i>	<i>3,733.65</i>	<i>7,848.46</i>	<i>12,337.69</i>
<i>Departmental</i>	<i>33,875.85</i>	<i>10,456.90</i>	<i>12,445.16</i>	<i>25,580.81</i>
General government	673.75	618.70	1,520.65	1,185.30
Protection of persons and property	80.32	28.98	436.27	629.76
Health and sanitation	2,043.80	350.45	—	1,411.74
Highways	139.95	4,006.33	61.62	—
Charities	29,625.01	3,195.06	7,929.32	12,860.15
Soldiers' benefits	340.38	220.00	1,200.00	649.79
Schools	833.18	160.08	883.08	3,387.50
Libraries	139.46	7.00	230.21	138.52
Recreation	—	1,853.05	—	5,318.05
Unclassified	—	17.25	184.00	—
<i>Public service enterprises</i>	<i>14,110.38</i>	—	<i>142,628.10</i>	<i>74,257.48</i>
Electric light	—	—	119,101.75	—
Water	14,108.38	—	23,526.35	74,257.48
All other	2.00	—	—	—
<i>Cemeteries</i>	<i>3,064.65</i>	<i>20.00</i>	<i>449.50</i>	<i>1,819.69</i>
<i>Interest</i>	<i>10,893.44</i>	<i>2,163.31</i>	<i>5,316.22</i>	<i>6,411.80</i>
On sinking funds	—	—	570.00	—
On trust and investment funds	3,669.78	167.79	512.57	1,092.48
All other	7,223.66	1,995.52	4,233.65	5,318.82
NON-REVENUE.	\$278,802.37	\$219,179.19	\$248,518.64	\$574,374.22
Offsets to outlays	50.00	15,675.00	—	9,976.72
<i>Departmental</i>	—	<i>15,675.00</i>	—	<i>9,621.81</i>
<i>Public service enterprises</i>	—	—	—	<i>354.91</i>
<i>Cemeteries</i>	<i>50.00</i>	—	—	—
Municipal indebtedness	244,950.00	189,500.00	210,000.00	463,000.00
<i>Loans, general purposes</i>	<i>4,950.00</i>	<i>59,500.00</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>240,000.00</i>	<i>130,000.00</i>	<i>210,000.00</i>	<i>463,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	824.36	1,505.50	4,041.61	514.40
<i>From sinking funds</i>	—	—	<i>3,000.00</i>	—
<i>All other</i>	<i>824.36</i>	<i>1,505.50</i>	<i>1,041.61</i>	<i>514.40</i>
Refunds	1,001.48	381.92	525.34	1,750.13
Agency, trust, and investment	31,976.53	12,116.77	33,951.69	99,132.97
<i>Taxes and licenses for State</i>	<i>9,100.00</i>	<i>5,608.00</i>	<i>11,301.00</i>	<i>28,161.36</i>
<i>Taxes for county</i>	<i>8,483.00</i>	<i>5,671.08</i>	<i>8,346.40</i>	<i>48,619.99</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>13,441.73</i>	<i>310.09</i>	<i>13,169.12</i>	<i>21,008.22</i>
<i>All other</i>	<i>951.80</i>	<i>627.60</i>	<i>1,135.17</i>	<i>1,345.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$304,971.64	\$177,946.81	\$437,396.04	\$618,406.61
Premiums	—	—	—	—
Municipal indebtedness	244,950.00	189,500.00	210,000.00	463,000.00
Transfers and refunds	1,825.84	1,887.42	4,566.95	2,264.53
Agency, trust, and investment	31,976.53	12,116.77	33,951.69	99,132.97
Total receipts	\$583,724.01	\$381,451.00	\$685,914.68	\$1,182,804.11
<i>Balance on hand, including funds</i>	<i>61,848.27</i>	<i>8,780.86</i>	<i>37,810.59</i>	<i>70,984.69</i>
GRAND TOTAL	\$645,572.28	\$390,231.86	\$723,725.27	\$1,253,788.80

PAYMENTS.	Winchendon POPULATION 6,603	Tewksbury POPULATION 6,563	Mansfield POPULATION 6,543	Falmouth POPULATION 6,537
Maintenance	\$288,352.25	\$136,166.83	\$350,359.18	\$478,184.67
Departmental	271,409.95	136,108.83	220,555.28	443,489.45
General government	15,228.06	12,717.75	21,045.78	25,966.33
Protection of persons and property	15,064.82	7,358.88	26,581.42	74,042.54
Health and sanitation	10,690.45	2,930.57	12,928.69	19,110.83
Highways	45,441.34	39,400.23	35,527.14	85,219.13
Charities	98,836.86	13,222.00	33,493.52	72,215.08
Soldiers' benefits	7,335.52	1,771.92	2,649.93	3,802.05
Schools	71,275.64	52,954.58	87,902.24	133,407.52
Libraries	4,588.82	1,406.68	3,600.00	4,817.91
Recreation	443.39	3,595.54	465.63	10,445.02
Pensions	—	—	—	1,080.00
Unclassified	2,505.05	750.68	5,360.93	13,383.04
Public service enterprises	13,777.07	—	120,012.40	32,733.53
Electric light	—	—	102,012.40	—
Water	13,777.07	—	18,000.00	32,733.53
All other	—	—	—	—
Cemeteries	3,165.23	58.00	791.50	1,961.69
Administration of trust funds	—	—	—	—
Interest	10,575.18	3,765.87	9,032.45	20,687.56
Loans, general purposes	10,575.18	3,765.87	5,792.50	16,140.06
Loans, public service enterprises	—	—	3,239.95	4,547.50
Loans, cemeteries	—	—	—	—
Outlays	21,160.54	42,482.51	21,899.94	62,565.62
Departmental	15,891.74	42,482.51	9,433.42	45,358.91
General government	50.00	—	—	5,207.17
Protection of persons and property	7,253.70	7,235.48	—	4,337.02
Health and sanitation	8,480.50	—	5,000.00	649.34
Highways	—	22,687.19	2,000.00	24,592.13
Charities	—	—	—	—
Schools	107.54	12,559.84	2,433.42	—
Libraries	—	—	—	—
Recreation	—	—	—	10,573.25
Unclassified	—	—	—	—
Public service enterprises	5,004.85	—	12,466.52	17,206.71
Electric light	—	—	12,466.52	—
Water	5,004.85	—	—	17,206.71
All other	—	—	—	—
Cemeteries	263.95	—	—	—
Municipal indebtedness	234,500.00	116,200.00	268,000.00	520,000.00
From sinking funds	—	—	3,000.00	—
From revenue and other sources	19,500.00	6,200.00	20,000.00	57,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	215,000.00	110,000.00	245,000.00	463,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	824.36	1,505.50	4,041.61	514.40
To sinking funds from revenue	—	—	—	—
All other	824.36	1,505.50	4,041.61	514.40
Refunds	1,001.48	381.92	525.34	1,750.13
Agency, trust, and investment	33,133.40	13,899.06	30,879.20	99,418.94
Taxes and licenses for State	9,100.00	5,608.00	11,301.00	28,161.36
Taxes for county	8,483.00	5,571.08	8,346.40	48,619.99
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	14,611.80	1,972.38	10,089.85	21,294.19
All other	938.60	747.60	1,141.95	1,343.40
RECAPITULATION.				
Maintenance and interest	\$298,927.43	\$139,932.70	\$359,391.63	\$498,872.23
Permanent debt (except from sinking funds)	19,500.00	6,200.00	20,000.00	57,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,160.54	42,482.51	21,899.94	62,565.62
Permanent debt from sinking funds	—	—	3,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans	215,000.00	110,000.00	245,000.00	463,000.00
Transfers (except to sinking funds) and refunds	1,825.84	1,887.42	4,566.95	2,264.53
Agency, trust, and investment	33,133.40	13,899.06	30,879.20	99,418.94
Total payments	\$589,547.21	\$314,401.69	\$684,737.72	\$1,183,121.32
Balance on hand, including funds	56,025.07	75,830.17	38,987.55	70,667.48
GRAND TOTAL	\$645,572.28	\$390,231.86	\$723,725.27	\$1,253,788.80

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Auburn POPULATION 6,535	Canton POPULATION 6,505	Dracut POPULATION 6,500	Spencer POPULATION 6,487
REVENUE.	\$288,963.07	\$353,556.98	\$266,865.10	\$246,611.15
General	250,866.68	299,647.60	234,935.79	183,660.89
<i>Taxes</i>	<i>237,555.86</i>	<i>291,129.36</i>	<i>216,905.98</i>	<i>156,370.96</i>
Property, poll, and income	230,559.66	277,523.24	212,368.52	153,274.92
Corporation, bank, etc.	6,996.20	13,606.12	4,537.46	3,096.04
<i>Licenses and permits</i>	<i>1,492.50</i>	<i>3,076.10</i>	<i>2,545.92</i>	<i>7,056.50</i>
<i>Fines and forfeits</i>	<i>34.30</i>	<i>748.90</i>	<i>693.22</i>	<i>267.60</i>
<i>Grants and gifts</i>	<i>11,784.02</i>	<i>4,693.24</i>	<i>14,790.67</i>	<i>19,965.83</i>
For expenses	11,784.02	4,693.24	14,790.67	19,965.83
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	38,096.39	53,909.38	31,929.31	62,950.26
<i>Special assessments</i>	<i>67.31</i>	<i>3,222.53</i>	—	—
To meet expenses	67.31	3,222.53	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>8,004.83</i>	<i>8,812.73</i>	<i>4,797.34</i>	<i>9,453.59</i>
<i>Departmental</i>	<i>20,349.56</i>	<i>14,397.65</i>	<i>18,820.49</i>	<i>28,681.13</i>
General government	741.20	27.00	257.30	384.62
Protection of persons and property	70.12	1,515.01	66.49	117.49
Health and sanitation	2,386.46	313.58	573.53	—
Highways	154.80	39.75	6,000.00	9,117.50
Charities	15,962.51	9,865.84	11,242.88	13,922.71
Soldiers' benefits	702.50	354.00	332.00	528.00
Schools	188.65	2,103.80	342.72	3,551.21
Libraries	87.57	178.67	5.57	220.00
Recreation	—	—	—	—
Unclassified	55.75	—	—	839.60
<i>Public service enterprises</i>	—	<i>18,283.24</i>	—	<i>13,672.42</i>
Electric light	—	—	—	—
Water	—	18,283.24	—	13,672.42
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,737.60</i>	<i>2,542.17</i>	<i>21.60</i>	<i>160.91</i>
<i>Interest</i>	<i>7,937.09</i>	<i>6,651.06</i>	<i>8,289.98</i>	<i>10,982.21</i>
On sinking funds	—	—	—	—
On trust and investment funds	305.18	683.50	404.35	6,613.18
All other	7,631.91	5,967.56	7,885.63	4,369.03
NON-REVENUE.	\$442,818.69	\$277,380.58	\$235,705.79	\$211,663.47
Offsets to outlays	10,072.87	3,296.74	6,000.00	24,617.45
<i>Departmental</i>	<i>10,072.87</i>	<i>2,822.80</i>	<i>6,000.00</i>	<i>24,617.45</i>
<i>Public service enterprises</i>	—	<i>474.44</i>	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	407,000.00	250,000.00	215,000.00	164,000.00
<i>Loans, general purposes</i>	<i>179,000.00</i>	—	<i>45,000.00</i>	<i>14,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>228,000.00</i>	<i>250,000.00</i>	<i>170,000.00</i>	<i>150,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	908.83	145.00	473.15	5,323.33
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	908.83	145.00	473.15	5,323.33
Refunds	732.11	798.71	64.46	422.18
Agency, trust, and investment	24,104.88	23,140.13	14,168.18	17,300.51
<i>Taxes and licenses for State</i>	<i>9,300.00</i>	<i>13,326.79</i>	<i>6,600.00</i>	<i>7,600.00</i>
<i>Taxes for county</i>	<i>8,669.00</i>	<i>6,983.77</i>	<i>6,565.92</i>	<i>7,084.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>4,688.88</i>	<i>2,024.97</i>	<i>152.76</i>	<i>1,428.91</i>
<i>All other</i>	<i>1,447.00</i>	<i>804.60</i>	<i>849.60</i>	<i>1,187.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$299,035.94	\$356,853.72	\$272,865.10	\$271,228.60
Premiums	—	—	—	—
Municipal indebtedness	407,000.00	250,000.00	215,000.00	164,000.00
Transfers and refunds	1,640.94	943.71	537.61	5,745.51
Agency, trust, and investment	24,104.88	23,140.13	14,168.18	17,300.51
Total receipts	\$731,781.76	\$630,937.56	\$502,570.89	\$458,274.62
Balance on hand, including funds	32.79	42,406.50	32,212.26	44,996.53
GRAND TOTAL	\$731,814.55	\$673,344.06	\$534,783.15	\$503,271.15

Graded According to Population of 1935 — Continued.

PAYMENTS.	Auburn POPULATION 6,535	Canton POPULATION 6,505	Dracut POPULATION 6,500	Spencer POPULATION 6,487
Maintenance	\$223,854.11	\$295,939.97	\$202,325.41	\$227,483.96
<i>Departmental</i>	<i>222,172.82</i>	<i>274,879.35</i>	<i>201,903.91</i>	<i>219,380.39</i>
General government	14,224.05	17,191.88	15,275.40	11,775.03
Protection of persons and property	5,915.09	37,848.54	13,068.76	10,642.74
Health and sanitation	13,650.88	20,929.55	4,733.92	8,145.24
Highways	27,121.79	32,466.75	44,806.40	76,877.97
Charities	39,861.07	59,607.07	20,134.99	34,629.51
Soldiers' benefits	2,176.55	8,315.80	1,346.23	5,241.08
Schools	113,133.71	80,097.14	96,256.19	60,122.41
Libraries	2,469.10	5,300.94	2,084.14	3,470.53
Recreation	104.79	4,160.84	292.69	268.16
Pensions	480.00	—	—	—
Unclassified	3,035.79	8,960.74	3,905.19	8,207.72
<i>Public service enterprises</i>	<i>—</i>	<i>14,991.09</i>	<i>—</i>	<i>4,873.30</i>
Electric light	—	—	—	—
Water	—	14,991.09	—	4,873.30
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,681.29</i>	<i>6,069.63</i>	<i>421.50</i>	<i>590.36</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,639.91</i>
Interest	11,791.75	13,981.14	10,133.74	6,917.84
<i>Loans, general purposes</i>	<i>11,791.75</i>	<i>13,173.64</i>	<i>10,133.74</i>	<i>5,950.34</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>807.50</i>	<i>—</i>	<i>967.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	50,210.26	43,951.26	36,124.47	50,193.24
<i>Departmental</i>	<i>50,210.26</i>	<i>26,140.98</i>	<i>36,124.47</i>	<i>42,318.17</i>
General government	2,067.56	3,685.11	—	40.35
Protection of persons and property	235.09	—	—	694.65
Health and sanitation	4,280.44	8,308.90	—	3,477.05
Highways	24,300.20	14,047.87	12,035.71	27,918.55
Charities	—	—	—	300.00
Schools	6,374.41	—	18,863.78	—
Libraries	—	—	372.89	—
Recreation	12,942.37	99.60	4,852.09	9,887.57
Unclassified	10.19	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>17,810.28</i>	<i>—</i>	<i>7,875.07</i>
Electric light	—	—	—	—
Water	—	17,810.28	—	7,875.07
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	215,674.96	281,925.89	217,284.16	140,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>27,852.29</i>	<i>31,925.89</i>	<i>13,000.00</i>	<i>15,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>153,814.99</i>	<i>250,000.00</i>	<i>170,000.00</i>	<i>125,000.00</i>
<i>Warrants or orders, previous years</i>	<i>34,007.68</i>	<i>—</i>	<i>34,284.16</i>	<i>—</i>
Transfers	908.83	145.00	473.15	5,323.33
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>908.83</i>	<i>145.00</i>	<i>473.15</i>	<i>5,323.33</i>
Refunds	732.11	798.71	64.46	422.18
Agency, trust, and investment	23,986.03	24,425.63	14,031.52	17,108.33
<i>Taxes and licenses for State</i>	<i>9,399.00</i>	<i>13,326.79</i>	<i>6,600.00</i>	<i>7,600.00</i>
<i>Taxes for county</i>	<i>8,669.00</i>	<i>6,983.77</i>	<i>6,565.92</i>	<i>7,084.09</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,570.03</i>	<i>3,310.47</i>	<i>21.50</i>	<i>1,240.33</i>
<i>All other</i>	<i>1,447.00</i>	<i>804.60</i>	<i>844.10</i>	<i>1,184.00</i>
RECAPITULATION.				
Maintenance and interest	\$235,645.86	\$309,921.11	\$212,459.15	\$234,401.80
Permanent debt (except from sinking funds)	27,852.29	31,925.89	13,000.00	15,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	50,210.26	43,951.26	36,124.47	50,193.24
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	187,822.67	250,000.00	204,284.16	125,000.00
Transfers (except to sinking funds) and refunds	1,640.94	943.71	537.61	5,745.51
Agency, trust, and investment	23,986.03	24,425.63	14,031.52	17,108.33
Total payments	\$527,158.05	\$661,167.60	\$480,436.91	\$447,948.88
Balance on hand, including funds	204,656.50	12,176.46	54,546.24	55,322.27
GRAND TOTAL	\$731,814.55	\$673,344.06	\$534,783.15	\$503,271.15

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Amherst POPULATION 6,473	Uxbridge POPULATION 6,397	Great Barrington POPULATION 6,369	Ipswich POPULATION 6,217
REVENUE.	\$316,818.42	\$257,492.73	\$326,703.98	\$422,228.17
General	266,340.06	210,076.38	290,579.77	275,319.01
Taxes	256,524.38	195,370.27	275,686.90	263,209.30
Property, poll, and income	251,426.79	183,253.15	261,871.40	260,467.10
Corporation, bank, etc.	5,097.59	12,117.12	13,815.50	2,742.20
Licenses and permits	3,997.63	11,197.60	9,456.59	4,886.99
Fines and forfeits	366.50	494.70	527.47	333.30
Grants and gifts	5,451.55	3,013.91	4,908.81	6,939.42
For expenses	3,451.55	3,013.91	4,908.81	6,237.95
For outlays	2,000.00	—	—	701.47
All other	—	—	—	—
Commercial	50,478.36	47,416.35	36,124.21	146,909.16
Special assessments	100.00	—	—	1,492.46
To meet expenses	100.00	—	—	1,492.46
To meet outlays	—	—	—	—
Privileges	12,253.63	8,205.41	10,051.75	7,337.30
Departmental	33,242.23	13,495.54	22,015.61	22,719.26
General government	2,787.82	468.75	1,238.41	212.82
Protection of persons and property	218.97	68.76	213.51	443.17
Health and sanitation	4,151.25	449.99	31.00	34.29
Highways	52.22	165.96	—	1,628.53
Charities	3,769.86	11,123.29	12,960.25	12,798.96
Soldiers' benefits	45.00	—	207.00	685.00
Schools	22,036.11	1,026.22	6,484.22	2,569.72
Libraries	181.00	102.57	873.32	—
Recreation	—	—	—	2,770.25
Unclassified	—	100.00	7.90	1,576.52
Public service enterprises	—	20,955.18	—	105,277.09
Electric light	—	—	—	82,444.31
Water	—	20,955.18	—	22,832.78
All other	—	—	—	—
Cemeteries	1,097.73	—	1,895.50	2,992.10
Interest	3,784.67	4,760.22	2,161.35	7,090.95
On sinking funds	—	—	—	—
On trust and investment funds	858.60	3,041.17	257.80	2,069.68
All other	2,926.07	1,719.05	1,903.55	5,021.27
NON-REVENUE.	\$148,857.36	\$204,126.90	\$285,470.07	\$486,170.35
Offsets to outlays	14,100.92	24,385.49	18,237.65	1,017.55
Departmental	14,100.92	24,385.49	18,237.65	928.90
Public service enterprises	—	—	—	88.65
Cemeteries	—	—	—	—
Municipal indebtedness	88,500.00	150,000.00	225,000.00	388,753.19
Loans, general purposes	13,500.00	—	10,000.00	19,700.00
Loans, public service enterprises	—	—	—	25,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	150,000.00	215,000.00	344,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	53.19
Transfers	1,251.63	2,186.09	159.95	5,106.33
From sinking funds	—	—	—	—
All other	1,251.63	2,186.09	159.95	5,106.33
Refunds	730.87	3,010.42	3,098.97	367.24
Agency, trust, and investment	44,273.94	24,544.90	38,973.50	90,926.04
Taxes and licenses for State	13,505.00	11,209.10	13,900.91	10,739.68
Taxes for county	27,177.34	10,440.00	21,559.57	8,692.80
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,143.20	1,939.40	2,497.22	70,871.76
All other	1,448.40	956.40	1,015.80	621.80
RECAPITULATION.				
Revenue and offsets to outlays	\$330,919.34	\$281,878.22	\$344,941.63	\$423,245.72
Premiums	—	—	—	53.19
Municipal indebtedness	88,500.00	150,000.00	225,000.00	388,700.00
Transfers and refunds	1,982.50	5,196.51	3,258.92	5,473.57
Agency, trust, and investment	44,273.94	24,544.90	38,973.50	90,926.04
Total receipts	\$465,675.78	\$461,619.63	\$612,174.05	\$908,398.52
Balance on hand, including funds	42,345.26	12,094.52	9,372.47	29,349.42
GRAND TOTAL	\$508,021.04	\$473,714.15	\$621,546.52	\$937,747.94

Graded According to Population of 1935—Continued.

PAYMENTS.	Amherst POPULATION 6,473	Uxbridge POPULATION 6,397	Great Barrington POPULATION 6,369	Ipswich POPULATION 6,217
Maintenance	\$257,673.77	\$219,211.88	\$266,262.11	\$356,488.89
<i>Departmental</i>	<i>255,800.15</i>	<i>208,288.23</i>	<i>262,731.31</i>	<i>293,689.43</i>
General government	17,660.09	13,905.41	15,690.58	19,255.37
Protection of persons and property	29,250.96	14,359.30	12,569.26	28,472.04
Health and sanitation	12,532.51	8,829.25	9,189.35	6,702.76
Highways	49,356.35	28,953.55	54,635.15	57,726.61
Charities	22,536.74	48,260.10	58,200.00	55,484.58
Soldiers' benefits	1,668.02	3,687.90	6,740.23	8,443.99
Schools	113,790.50	84,870.79	89,935.75	100,973.89
Libraries	899.22	4,003.97	8,400.26	1,027.10
Recreation	1,854.09	521.96	1,676.55	3,714.99
Pensions	—	—	1,824.96	300.00
Unclassified	6,251.67	896.00	3,869.22	11,588.10
<i>Public service enterprises</i>	<i>—</i>	<i>10,910.29</i>	<i>—</i>	<i>58,354.87</i>
Electric light	—	—	—	46,382.94
Water	—	10,910.29	—	11,971.93
All other	—	—	—	—
Cemeteries	1,720.06	—	3,530.80	4,444.59
Administration of trust funds	153.66	13.36	—	—
Interest	4,890.47	4,270.19	5,780.65	13,913.07
<i>Loans, general purposes</i>	<i>4,890.47</i>	<i>3,755.19</i>	<i>5,780.65</i>	<i>9,929.82</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>515.00</i>	<i>—</i>	<i>3,983.25</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	62,252.11	68,813.76	28,161.83	89,001.18
<i>Departmental</i>	<i>62,252.11</i>	<i>68,813.76</i>	<i>28,161.83</i>	<i>41,017.55</i>
General government	273.03	—	—	—
Protection of persons and property	398.14	1,534.48	—	14,847.71
Health and sanitation	19,779.70	383.28	—	—
Highways	39,159.75	53,240.92	26,967.42	20,253.14
Charities	—	1,081.41	—	—
Schools	2,343.97	162.36	—	4,422.74
Libraries	51.00	1,905.00	—	—
Recreation	246.52	5,454.18	1,194.41	1,100.29
Unclassified	—	12.60	—	393.67
<i>Public service enterprises</i>	<i>—</i>	<i>5,039.53</i>	<i>—</i>	<i>47,048.42</i>
Electric light	—	—	—	43,214.41
Water	—	5,039.53	—	3,834.01
All other	—	—	—	—
Cemeteries	—	—	—	935.21
Municipal indebtedness	92,000.00	146,000.00	202,000.00	366,892.68
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>17,000.00</i>	<i>21,000.00</i>	<i>27,000.00</i>	<i>29,550.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>75,000.00</i>	<i>125,000.00</i>	<i>175,000.00</i>	<i>325,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>12,342.68</i>
Transfers	1,251.63	2,186.09	159.95	5,106.33
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,251.63</i>	<i>2,186.09</i>	<i>159.95</i>	<i>5,106.33</i>
Refunds	730.87	3,010.42	3,098.97	367.24
Agency, trust, and investment	45,086.40	22,727.71	39,523.30	86,669.68
<i>Taxes and licenses for State</i>	<i>13,505.00</i>	<i>11,209.10</i>	<i>13,900.91</i>	<i>10,739.68</i>
<i>Taxes for county</i>	<i>27,177.34</i>	<i>10,440.00</i>	<i>21,559.57</i>	<i>8,692.80</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,957.46</i>	<i>106.01</i>	<i>3,047.02</i>	<i>66,609.21</i>
<i>All other</i>	<i>1,446.60</i>	<i>972.60</i>	<i>1,015.80</i>	<i>627.99</i>
RECAPITULATION.				
Maintenance and interest	\$262,564.24	\$223,482.07	\$272,042.76	\$370,401.96
Permanent debt (except from sinking funds)	17,000.00	21,000.00	27,000.00	29,550.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	62,252.11	68,813.76	28,161.83	89,001.18
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	75,000.00	125,000.00	175,000.00	337,342.68
Transfers (except to sinking funds) and refunds	1,982.50	5,196.51	3,258.92	5,473.57
Agency, trust, and investment	45,086.40	22,727.71	39,523.30	86,669.68
Total payments	\$463,885.25	\$466,220.05	\$544,986.81	\$918,439.07
Balance on hand, including funds	44,135.79	7,494.10	76,559.71	19,308.87
GRAND TOTAL	\$508,021.04	\$473,714.15	\$621,546.52	\$937,747.94

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Westborough POPULATION 6,073	Wareham POPULATION 6,047	Foxborough POPULATION 5,834	Abington POPULATION 5,696
REVENUE.	\$220,585.76	\$360,145.55	\$256,459.18	\$271,009.06
General	172,212.77	312,693.58	207,333.55	210,824.32
<i>Taxes</i>	<i>157,513.46</i>	<i>296,207.42</i>	<i>201,881.51</i>	<i>202,821.99</i>
Property, poll, and income	154,966.16	287,020.89	190,785.55	194,559.14
Corporation, bank, etc.	2,547.30	9,186.53	11,095.96	8,262.85
<i>Licenses and permits</i>	<i>2,369.00</i>	<i>9,116.30</i>	<i>896.81</i>	<i>4,856.45</i>
<i>Fines and forfeits</i>	<i>620.60</i>	<i>2,398.61</i>	<i>703.70</i>	<i>143.15</i>
<i>Grants and gifts</i>	<i>11,709.71</i>	<i>4,971.25</i>	<i>3,851.53</i>	<i>3,002.73</i>
For expenses	11,709.71	4,971.25	3,851.53	3,002.73
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	48,372.99	47,451.97	49,125.63	60,184.74
<i>Special assessments</i>	—	—	68.01	—
To meet expenses	—	—	—	—
To meet outlays	—	—	68.01	—
<i>Privileges</i>	<i>6,551.31</i>	<i>10,929.62</i>	<i>7,157.89</i>	<i>8,197.15</i>
<i>Departmental</i>	<i>18,397.97</i>	<i>29,876.21</i>	<i>16,915.22</i>	<i>17,641.81</i>
General government	1,493.80	742.55	.50	245.99
Protection of persons and property	126.62	239.80	329.22	132.97
Health and sanitation	5,085.54	1,294.20	500.05	303.52
Highways	492.00	140.00	106.00	—
Charities	8,289.75	14,835.86	15,127.07	15,510.64
Soldiers' benefits	414.50	600.00	120.00	350.00
Schools	2,403.56	10,201.29	622.96	872.67
Libraries	92.20	—	109.42	222.21
Recreation	—	1,770.00	—	—
Unclassified	—	52.51	—	3.81
<i>Public service enterprises</i>	<i>14,452.90</i>	—	<i>19,930.48</i>	<i>27,329.30</i>
Electric light	—	—	—	—
Water	14,452.90	—	19,930.48	27,329.30
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,837.53</i>	<i>1,766.50</i>	—	—
<i>Interest</i>	<i>6,133.28</i>	<i>4,879.64</i>	<i>5,054.03</i>	<i>7,016.48</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,526.76	325.00	613.98	499.83
All other	4,606.52	4,554.64	4,440.05	6,516.65
NON-REVENUE.	\$132,962.62	\$296,118.88	\$231,461.19	\$318,146.91
Offsets to outlays	4,050.00	—	4,795.17	13,741.00
<i>Departmental</i>	<i>4,050.00</i>	—	<i>4,795.17</i>	<i>13,741.00</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	105,600.00	233,800.00	211,000.00	282,500.00
<i>Loans, general purposes</i>	—	—	—	<i>4,500.00</i>
<i>Loans, public service enterprises</i>	—	—	—	<i>4,500.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>105,600.00</i>	<i>233,800.00</i>	<i>211,000.00</i>	<i>273,500.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	192.01	110.41	205.62
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	192.01	110.41	205.62
Refunds	417.82	556.06	769.23	499.01
Agency, trust, and investment	22,894.80	61,570.81	14,786.38	21,201.28
<i>Taxes and licenses for State</i>	<i>6,800.00</i>	<i>17,746.00</i>	<i>8,900.00</i>	<i>9,333.00</i>
<i>Taxes for county</i>	<i>6,339.00</i>	<i>20,599.30</i>	<i>4,673.35</i>	<i>10,884.86</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>8,812.40</i>	<i>2,422.00</i>	<i>427.63</i>	<i>309.62</i>
<i>All other</i>	<i>943.40</i>	<i>20,803.51</i>	<i>785.40</i>	<i>673.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$224,635.76	\$360,145.55	\$261,254.35	\$284,750.06
Premiums	—	—	—	—
Municipal indebtedness	105,600.00	233,800.00	211,000.00	282,500.00
Transfers and refunds	417.82	748.07	879.64	704.63
Agency, trust, and investment	22,894.80	61,570.81	14,786.38	21,201.28
Total receipts	\$353,548.38	\$656,264.43	\$487,920.37	\$589,155.97
Balance on hand, including funds	6,138.16	—	12,499.64	11,889.29
GRAND TOTAL	\$359,686.54	\$656,264.43	\$500,420.01	\$601,045.26

Graded According to Population of 1935 — Continued.

PAYMENTS.	Westborough POPULATION 6,073	Wareham POPULATION 6,047	Foxborough POPULATION 5,834	Abington POPULATION 5,696
Maintenance	\$183,934.74	\$305,383.74	\$196,018.82	\$265,527.68
<i>Departmental</i>	<i>172,079.68</i>	<i>301,596.23</i>	<i>176,710.07</i>	<i>248,684.53</i>
General government	12,000.28	21,081.46	12,025.61	12,896.72
Protection of persons and property	11,717.13	24,187.80	15,001.37	16,697.58
Health and sanitation	10,566.02	19,568.12	5,748.85	12,788.61
Highways	36,935.00	35,989.81	34,102.62	34,501.00
Charities	25,855.75	70,930.60	38,921.67	60,194.25
Soldiers' benefits	3,859.83	4,857.61	1,687.15	4,733.05
Schools	58,538.63	114,703.16	61,172.50	86,671.34
Libraries	4,122.04	2,000.00	2,426.54	5,189.27
Recreation	61.77	4,619.59	161.37	1,978.79
Pensions	—	—	—	—
Unclassified	8,423.23	3,658.08	5,462.39	13,033.92
<i>Public service enterprises</i>	<i>7,730.32</i>	<i>100.00</i>	<i>19,307.85</i>	<i>16,843.15</i>
Electric light	—	—	—	—
Water	7,730.32	—	19,307.85	16,843.15
All other	—	100.00	—	—
<i>Cemeteries</i>	<i>4,124.74</i>	<i>3,687.51</i>	—	—
Administration of trust funds	—	—	.90	—
Interest	4,751.30	4,625.11	11,119.18	7,788.17
<i>Loans, general purposes</i>	<i>4,751.30</i>	<i>4,625.11</i>	<i>7,017.93</i>	<i>5,968.54</i>
<i>Loans, public service enterprises</i>	—	—	<i>4,101.25</i>	<i>1,819.63</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	6,401.19	30,109.52	18,224.34	26,758.71
<i>Departmental</i>	<i>5,664.30</i>	<i>30,059.52</i>	<i>18,224.34</i>	<i>20,415.34</i>
General government	—	—	175.00	450.00
Protection of persons and property	—	783.00	450.00	256.94
Health and sanitation	—	—	713.24	651.74
Highways	5,664.30	18,195.39	8,965.81	15,256.66
Charities	—	—	—	—
Schools	—	8,798.30	—	—
Libraries	—	—	—	—
Recreation	—	2,282.83	1,307.03	3,800.00
Unclassified	—	—	6,613.26	—
<i>Public service enterprises</i>	<i>736.89</i>	—	—	<i>6,343.37</i>
Electric light	—	—	—	—
Water	736.89	—	—	6,343.37
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>50.00</i>	—	—
Municipal indebtedness	127,070.00	250,030.52	185,900.00	277,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>17,800.00</i>	<i>12,000.00</i>	<i>29,000.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>109,270.00</i>	<i>233,800.00</i>	<i>156,900.00</i>	<i>270,000.00</i>
<i>Warrants or orders, previous years</i>	—	<i>4,230.52</i>	—	—
Transfers	—	192.01	110.41	205.62
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	<i>192.01</i>	<i>110.41</i>	<i>205.62</i>
Refunds	417.82	556.06	769.23	499.01
Agency, trust, and investment	21,118.70	61,586.30	15,289.05	10,515.49
<i>Taxes and licenses for State</i>	<i>6,800.00</i>	<i>17,746.00</i>	<i>8,900.00</i>	<i>9,333.00</i>
<i>Taxes for county</i>	<i>6,339.00</i>	<i>20,599.30</i>	<i>4,673.35</i>	—
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>7,036.30</i>	<i>2,422.00</i>	<i>930.30</i>	<i>514.09</i>
<i>All other</i>	<i>943.40</i>	<i>20,819.00</i>	<i>785.40</i>	<i>668.40</i>
RECAPITULATION.				
Maintenance and interest	\$188,686.04	\$310,008.85	\$207,138.00	\$273,315.85
Permanent debt (except from sinking funds)	17,800.00	12,000.00	29,000.00	7,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,401.19	30,109.52	18,224.34	26,758.71
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	109,270.00	238,030.52	156,900.00	270,000.00
Transfers (except to sinking funds) and refunds	417.82	748.07	879.64	704.63
Agency, trust, and investment	21,118.70	61,586.30	15,289.05	10,515.49
Total payments	\$343,693.75	\$652,483.26	\$427,431.03	\$588,294.68
Balance on hand, including funds	15,992.79	5,781.17	72,988.98	12,750.58
GRAND TOTAL	\$359,686.54	\$656,264.43	\$500,420.01	\$601,045.26

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Somerset POPULATION 5,656	Orange POPULATION 5,383	Easton POPULATION 5,294	Monson POPULATION 5,193
REVENUE.	\$317,068.04	\$297,150.46	\$223,564.45	\$190,453.73
General	268,185.33	231,959.14	183,619.00	152,047.23
Taxes	265,798.08	223,100.58	167,693.01	132,692.01
Property, poll, and income	264,189.82	217,318.34	151,563.51	127,901.74
Corporation, bank, etc.	1,608.26	5,782.24	6,129.50	4,790.27
Licenses and permits	718.00	3,331.66	1,557.00	902.24
Fines and forfeits	150.00	165.00	79.48	174.35
Grants and gifts	1,519.25	5,361.90	24,289.51	18,278.63
For expenses	1,519.25	5,361.90	24,289.51	18,278.63
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	48,882.71	65,191.32	39,945.45	38,406.50
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	6,228.33	5,784.05	8,189.21	4,538.34
Departmental	7,122.06	32,179.01	12,101.36	16,537.66
General government	7.00	1,803.56	1,051.97	151.58
Protection of persons and property	33.35	520.61	104.24	55.15
Health and sanitation	160.00	1,943.02	1,342.71	129.28
Highways	—	1,734.69	40.45	7,749.20
Charities	5,690.34	19,305.48	6,312.73	5,707.32
Soldiers' benefits	248.00	1,238.28	164.00	120.00
Schools	895.70	5,440.49	3,077.76	2,625.13
Libraries	73.78	44.88	—	—
Recreation	—	—	—	—
Unclassified	13.89	150.00	7.50	—
Public service enterprises	33,258.69	17,704.99	—	11,686.19
Electric light	—	—	—	—
Water	33,258.69	17,704.99	—	11,686.19
All other	—	—	—	—
Cemeteries	—	3,997.41	—	3,230.62
Interest	2,273.63	5,525.86	19,654.88	2,413.69
On sinking funds	—	—	—	—
On trust and investment funds	23.33	604.31	16,624.49	121.65
All other	2,250.30	4,921.55	3,030.39	2,292.04
NON-REVENUE.	\$152,804.06	\$241,181.81	\$237,759.27	\$100,991.64
Offsets to outlays	—	9,034.56	7,200.06	6,083.89
Departmental	—	9,034.56	7,200.06	6,083.89
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	120,000.00	200,000.00	125,000.00	80,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	120,000.00	200,000.00	125,000.00	80,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	216.91	18,022.67	140.00
From sinking funds	—	—	—	—
All other	—	216.91	18,022.67	140.00
Refunds	475.69	2,732.21	987.38	178.97
Agency, trust, and investment	32,328.37	29,198.13	86,549.16	14,588.78
Taxes and licenses for State	17,626.06	8,500.00	8,821.00	5,500.00
Taxes for county	12,999.70	15,889.42	6,499.85	5,178.38
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,072.01	3,854.11	54,075.50	3,236.00
All other	630.60	954.60	17,152.81	674.40
RECAPITULATION.				
Revenue and offsets to outlays	\$317,068.04	\$306,185.02	\$230,764.51	\$196,537.62
Premiums	—	—	—	—
Municipal indebtedness	120,000.00	200,000.00	125,000.00	80,000.00
Transfers and refunds	475.69	2,949.12	19,010.05	318.97
Agency, trust, and investment	32,328.37	29,198.13	86,549.16	14,588.78
Total receipts	\$469,872.10	\$538,332.27	\$461,323.72	\$291,445.37
Balance on hand, including funds	61,468.71	67,974.00	52,063.35	16,595.99
GRAND TOTAL	\$531,340.81	\$606,306.27	\$513,387.07	\$308,041.36

Graded According to Population of 1935 — Continued.

PAYMENTS.	Somerset POPULATION 5,656	Orange POPULATION 5,383	Easton POPULATION 5,294	Monson POPULATION 5,193
Maintenance	\$244,516.52	\$236,079.49	\$189,877.52	\$160,621.88
<i>Departmental</i>	<i>230,307.60</i>	<i>222,250.43</i>	<i>189,845.28</i>	<i>162,937.66</i>
General government	18,324.00	15,978.44	10,250.00	7,183.59
Protection of persons and property	30,069.29	18,306.75	16,399.43	6,209.82
Health and sanitation	17,605.44	7,156.54	11,528.32	2,627.96
Highways	32,674.15	40,588.33	26,622.94	40,126.37
Charities	32,315.86	46,491.89	30,616.23	31,396.63
Soldiers' benefits	2,500.81	1,992.23	4,207.15	2,180.73
Schools	90,805.66	77,312.91	87,058.36	60,221.93
Libraries	2,289.69	6,289.21	—	500.00
Recreation	935.43	1,280.71	60.56	47.91
Pensions	—	612.00	491.04	—
Unclassified	2,787.17	6,241.42	2,611.25	2,442.62
<i>Public service enterprises</i>	<i>14,209.02</i>	<i>9,546.13</i>	—	<i>4,581.81</i>
Electric light	—	—	—	—
Water	14,209.02	9,546.13	—	4,581.81
All other	—	—	—	—
Cemeteries	—	4,282.93	—	3,102.61
Administration of trust funds	—	—	32.24	—
Interest	22,870.57	10,059.53	6,449.15	3,897.71
<i>Loans, general purposes</i>	<i>4,890.67</i>	<i>9,469.63</i>	<i>6,449.15</i>	<i>3,793.96</i>
<i>Loans, public service enterprises</i>	<i>17,980.00</i>	<i>590.00</i>	—	<i>103.75</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	9,938.50	26,346.07	25,517.36	19,222.35
<i>Departmental</i>	<i>9,738.60</i>	<i>25,358.78</i>	<i>25,517.36</i>	<i>17,614.40</i>
General government	—	—	—	641.92
Protection of persons and property	—	540.24	5,138.11	311.50
Health and sanitation	—	—	—	—
Highways	9,738.50	21,213.98	20,000.00	15,299.18
Charities	—	—	—	—
Schools	—	—	379.25	—
Libraries	—	—	—	—
Recreation	—	72.63	—	1,361.80
Unclassified	—	3,531.93	—	—
<i>Public service enterprises</i>	<i>200.00</i>	—	—	<i>86.24</i>
Electric light	—	—	—	—
Water	200.00	—	—	86.24
All other	—	—	—	—
Cemeteries	—	987.29	—	1,521.71
Municipal indebtedness	156,750.00	242,500.00	132,500.00	90,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>36,750.00</i>	<i>17,500.00</i>	<i>7,500.00</i>	<i>15,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>120,000.00</i>	<i>225,000.00</i>	<i>125,000.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	216.91	18,022.67	140.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	216.91	18,022.67	140.00
Refunds	475.69	2,732.21	987.38	178.97
Agency, trust, and investment	32,333.76	29,585.53	85,186.34	14,570.43
<i>Taxes and licenses for State</i>	<i>17,626.06</i>	<i>8,500.00</i>	<i>8,821.00</i>	<i>5,500.00</i>
<i>Taxes for county</i>	<i>12,999.70</i>	<i>16,889.42</i>	<i>6,499.85</i>	<i>5,178.38</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,077.40</i>	<i>4,241.51</i>	<i>62,724.08</i>	<i>3,217.65</i>
<i>All other</i>	<i>630.60</i>	<i>954.60</i>	<i>17,141.41</i>	<i>674.40</i>
RECAPITULATION.				
Maintenance and interest	\$267,387.09	\$246,139.02	\$196,326.67	\$164,519.59
Permanent debt (except from sinking funds)	36,750.00	17,500.00	7,500.00	15,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,938.50	26,346.07	25,517.36	19,222.35
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	120,000.00	225,000.00	125,000.00	75,000.00
Transfers (except to sinking funds) and refunds	475.69	2,949.12	19,010.05	318.97
Agency, trust, and investment	32,333.76	29,585.53	85,186.34	14,570.43
Total payments	\$466,885.04	\$547,519.74	\$458,540.42	\$288,631.34
Balance on hand, including funds	64,455.77	58,786.53	54,846.65	19,410.02
GRAND TOTAL	\$531,340.81	\$606,306.27	\$513,387.07	\$308,041.36

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Longmeadow POPULATION 5,105	Seekonk POPULATION 5,011
REVENUE.	\$399,439.56	\$166,391.81
General	335,035.16	147,478.90
<i>Taxes</i>	<i>329,564.14</i>	<i>142,428.43</i>
Property, poll, and income	325,306.96	141,541.13
Corporation, bank, etc.	4,257.18	887.30
<i>Licenses and permits</i>	<i>2,767.29</i>	<i>1,698.00</i>
<i>Fines and forfeits</i>	<i>573.30</i>	<i>327.29</i>
<i>Grants and gifts</i>	<i>2,140.43</i>	<i>3,125.18</i>
For expenses	2,140.43	3,125.18
For outlays	—	—
<i>All other</i>	<i>—</i>	<i>—</i>
Commercial	64,404.40	18,912.91
<i>Special assessments</i>	<i>3,222.29</i>	<i>—</i>
To meet expenses	—	—
To meet outlays	3,222.29	—
<i>Privileges</i>	<i>16,559.53</i>	<i>6,014.69</i>
<i>Departmental</i>	<i>10,801.20</i>	<i>9,639.58</i>
General government	1,272.71	2.50
Protection of persons and property	193.64	224.83
Health and sanitation	1,730.72	—
Highways	320.02	—
Charities	3,683.87	9,084.80
Soldiers' benefits	70.00	135.00
Schools	680.14	—
Libraries	—	11.45
Recreation	2,355.22	—
Unclassified	494.88	81.00
<i>Public service enterprises</i>	<i>27,214.68</i>	<i>—</i>
Electric light	—	—
Water	27,214.68	—
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>70.00</i>
<i>Interest</i>	<i>6,606.70</i>	<i>3,288.64</i>
On sinking funds	—	—
On trust and investment funds	369.50	381.12
All other	6,237.20	2,907.52
NON-REVENUE.	\$268,310.28	\$126,142.83
Offsets to outlays	14,027.05	—
<i>Departmental</i>	<i>13,288.17</i>	<i>—</i>
<i>Public service enterprises</i>	<i>738.88</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	210,000.00	110,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>210,000.00</i>	<i>110,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>
Transfers	—	337.97
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>337.97</i>
Refunds	807.80	296.97
Agency, trust, and investment	43,475.43	15,507.89
<i>Taxes and licenses for State</i>	<i>10,274.07</i>	<i>7,107.00</i>
<i>Taxes for county</i>	<i>15,252.67</i>	<i>5,244.20</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,993.49</i>	<i>2,004.49</i>
<i>All other</i>	<i>955.20</i>	<i>1,152.20</i>
RECAPITULATION.		
Revenue and offsets to outlays	\$413,466.61	\$166,391.81
Premiums	—	—
Municipal indebtedness	210,000.00	110,000.00
Transfers and refunds	807.80	634.94
Agency, trust, and investment	43,475.43	15,507.89
Total receipts	\$667,749.84	\$292,534.64
<i>Balance on hand, including funds</i>	<i>57,712.91</i>	<i>12,339.95</i>
GRAND TOTAL	\$725,462.75	\$304,874.59

Graded According to Population of 1935 — Continued.

PAYMENTS.	Longmeadow POPULATION 5,105	Seekonk POPULATION 5,011
Maintenance	\$256,484.41	\$144,222.79
<i>Departmental</i>	<i>245,770.10</i>	<i>144,222.79</i>
General government	19,361.06	8,021.42
Protection of persons and property	24,637.07	3,581.85
Health and sanitation	17,561.03	7,319.92
Highways	28,889.76	25,427.88
Charities	10,597.59	24,486.46
Soldiers' benefits	458.50	2,673.24
Schools	123,284.08	69,443.08
Libraries	6,826.96	729.09
Recreation	10,751.77	52.13
Pensions	—	—
Unclassified	3,402.28	2,487.72
<i>Public service enterprises</i>	<i>10,562.58</i>	<i>—</i>
Electric light	—	—
Water	10,562.58	—
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>151.73</i>	<i>—</i>
Interest	15,183.02	6,496.93
<i>Loans, general purposes</i>	<i>15,076.77</i>	<i>6,496.93</i>
<i>Loans, public service enterprises</i>	<i>106.25</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>
Outlays	78,399.47	21,482.39
<i>Departmental</i>	<i>74,561.93</i>	<i>20,482.39</i>
General government	—	1,192.89
Protection of persons and property	—	13,389.58
Health and sanitation	9,176.12	—
Highways	58,470.74	2,638.24
Charities	—	—
Schools	1,147.17	3,261.68
Libraries	—	—
Recreation	5,468.90	—
Unclassified	299.00	—
<i>Public service enterprises</i>	<i>3,837.54</i>	<i>—</i>
Electric light	—	—
Water	3,837.54	—
All other	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,000.00</i>
Municipal indebtedness	246,000.00	100,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>36,000.00</i>	<i>10,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>210,000.00</i>	<i>90,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>
Transfers	—	337.97
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>337.97</i>
Refunds	807.80	296.97
Agency, trust, and investment	43,497.63	15,554.04
<i>Taxes and licenses for State</i>	<i>16,274.07</i>	<i>7,107.00</i>
<i>Taxes for county</i>	<i>15,252.67</i>	<i>5,244.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>10,993.49</i>	<i>2,047.64</i>
<i>All other</i>	<i>977.40</i>	<i>1,155.20</i>
RECAPITULATION.		
Maintenance and interest	\$271,667.43	\$150,719.72
Permanent debt (except from sinking funds)	36,000.00	10,000.00
Sinking fund requirements from revenue	—	—
Outlays	78,399.47	21,482.39
Permanent debt from sinking funds	—	—
Bonds refunded, current year	—	—
Temporary loans	210,000.00	90,000.00
Transfers (except to sinking funds) and refunds	807.80	634.94
Agency, trust, and investment	43,497.63	15,554.04
Total payments	\$640,372.33	\$288,391.09
<i>Balance on hand, including funds</i>	<i>85,090.42</i>	<i>16,483.50</i>
GRAND TOTAL	\$725,462.75	\$304,874.59

TABLE I. — Summary of Financial Transactions. Towns

AGGREGATE RECEIPTS (87 TOWNS).		POPULATION 976,321
REVENUE.		\$58,717,502.09
General		45,508,374.18
<i>Taxes</i>		<i>43,536,244.96</i>
Property, poll, and income		42,169,795.12
Corporation, bank, etc.		1,366,449.84
<i>Licenses and permits</i>		<i>695,805.77</i>
<i>Fines and forfeits</i>		<i>57,576.41</i>
<i>Grants and gifts</i>		<i>1,316,427.34</i>
For expenses		1,237,418.82
For outlays		78,008.52
All other		3,319.70
Commercial		13,209,127.91
<i>Special assessments</i>		<i>471,910.12</i>
To meet expenses		92,190.33
To meet outlays		379,719.79
<i>Privileges</i>		<i>1,391,276.43</i>
<i>Departmental</i>		<i>13,202,499.88</i>
General government		119,935.29
Protection of persons and property		49,899.85
Health and sanitation		308,740.34
Highways		78,204.37
Charities		2,045,040.32
Soldiers' benefits		67,570.88
Schools		449,066.43
Libraries		29,843.92
Recreation		38,159.17
Unclassified		1,16,039.31
<i>Public service enterprises</i>		<i>6,375,427.42</i>
Electric light		3,069,067.18
Water		3,760,517.19
All other		45,843.05
<i>Cemeteries</i>		<i>211,809.26</i>
<i>Interest</i>		<i>1,056,204.81</i>
On sinking funds		14,296.42
On trust and investment funds		177,079.72
All other		864,828.67
NON-REVENUE.		\$45,755,807.72
Offsets to outlays		967,291.44
<i>Departmental</i>		<i>924,654.61</i>
<i>Public service enterprises</i>		<i>42,686.83</i>
<i>Cemeteries</i>		<i>50.00</i>
Municipal indebtedness		38,767,588.71
<i>Loans, general purposes</i>		<i>3,078,418.55</i>
<i>Loans, public service enterprises</i>		<i>660,376.00</i>
<i>Loans, cemeteries</i>		<i>—</i>
<i>Bonds refunded, current year</i>		<i>271,408.54</i>
<i>Temporary loans (including revenue loans)</i>		<i>34,064,942.07</i>
<i>Unpaid warrants or orders, current year</i>		<i>79,174.55</i>
<i>Premiums</i>		<i>13,269.00</i>
Transfers		475,565.01
<i>From sinking funds</i>		<i>62,600.00</i>
All other		413,065.01
Refunds		233,378.04
Agency, trust, and investment		5,311,984.52
<i>Taxes and licenses for State</i>		<i>2,106,148.86</i>
<i>Taxes for county</i>		<i>1,882,521.71</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>1,150,556.96</i>
All other		172,756.99
RECAPITULATION.		
Revenue and offsets to outlays		\$59,684,793.53
Premiums		13,269.00
Municipal indebtedness		38,754,319.71
Transfers and refunds		708,943.05
Agency, trust, and investment		5,311,984.52
Total receipts		\$104,473,309.81
Balance on hand, including funds		5,861,035.23
GRAND TOTAL		\$110,334,345.04

¹ Includes \$147.86 from administration of trust funds.² Includes \$151,753.93 from municipal general hospitals.³ Includes gas. See footnotes on pp. 86 and 102.

graded According to Population of 1935 — Concluded.

AGGREGATE PAYMENTS (87 TOWNS).		POPULATION 976,321
Maintenance		\$45,220,447.07
Departmental		40,627,968.73
General government		2,555,112.99
Protection of persons and property		5,341,572.70
Health and sanitation		2,644,478.19
Highways		5,419,906.40
Charities		¹ 6,502,948.46
Soldiers' benefits		729,178.64
Schools		14,826,134.01
Libraries		731,292.18
Recreation		741,245.60
Pensions		203,161.82
Unclassified		932,937.74
Public service enterprises		4,273,352.60
Electric light		² 2,221,911.61
Water		2,005,861.21
All other		45,579.78
Cemeteries		313,305.81
Administration of trust funds		5,819.93
Interest		2,582,989.03
Loans, general purposes		2,004,462.39
Loans, public service enterprises		578,456.64
Loans, cemeteries		70.00
Outlays		7,461,782.17
Departmental		5,573,554.32
General government		54,663.45
Protection of persons and property		220,167.89
Health and sanitation		1,160,946.09
Highways		3,037,049.48
Charities		³ 39,426.27
Schools		558,292.44
Libraries		18,237.10
Recreation		418,902.83
Unclassified		65,898.77
Public service enterprises		1,806,177.05
Electric light		² 571,346.40
Water		1,199,014.39
All other		35,816.26
Cemeteries		82,020.80
Municipal indebtedness		40,466,065.24
From sinking funds		62,500.00
From revenue and other sources		⁴ 5,675,270.95
Bonds refunded, current year		271,408.54
Temporary loans (including revenue loans)		34,211,874.99
Warrants or orders, previous years		245,010.76
Transfers		475,565.01
To sinking funds from revenue		11,356.80
All other		464,208.21
Refunds		233,378.04
Agency, trust, and investment		5,197,349.63
Taxes and licenses for State		2,106,148.86
Taxes for county		1,871,636.85
Expenditures for grade crossings		—
Sinking and other permanent funds		1,050,119.68
All other		169,444.24

RECAPITULATION.

Maintenance and interest	\$47,803,436.10
Permanent debt (except from sinking funds)	⁴ 5,675,270.95
Sinking fund requirements from revenue	11,356.80
Outlays	7,461,782.17
Permanent debt from sinking funds	62,500.00
Bonds refunded, current year	271,408.54
Temporary loans	34,456,885.75
Transfers (except to sinking funds) and refunds	697,586.25
Agency, trust, and investment	5,197,349.63
Total payments	\$101,637,576.19
Balance on hand, including funds	8,696,768.85
GRAND TOTAL	\$110,334,345.04

Includes \$235,492.23 for municipal general hospitals.

Includes gas. See footnotes on pp. 87 and 103.

Includes \$5,058.03 for municipal general hospitals.

Includes \$35,000 schoolhouse loan cancelled; \$3,000 paid from sale of street railway equipment; \$1,911.06 from grants for outlays; \$875 paid from offsets to outlays.



DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1934.*

TOWNS, (Population over 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Cemetery Loans	TEMPORARY LOANS		WARRANTS or Orders
						Revenue	Other	
Brookline	\$2,574,000.00	\$1,745,000.00	—	\$329,000.00	—	\$500,000.00	—	—
Arlington	2,019,637.56	1,303,500.00	—	180,000.00	—	500,000.00	1,220,500.00	\$15,687.56
Watertown	1,982,000.00	1,473,000.00	—	9,000.00	—	500,000.00	—	—
Belmont	1,792,000.00	961,500.00	—	230,500.00	—	600,000.00	—	—
Frammingham	1,737,095.87	1,044,100.00	\$63,495.87	299,500.00	—	350,000.00	—	—
Weymouth	1,488,000.00	716,000.00	—	172,000.00	—	600,000.00	—	—
McNuen	1,154,445.80	631,400.00	28,789.80	144,256.00	—	330,000.00	—	—
Milton	1,537,000.00	928,000.00	—	509,000.00	—	150,000.00	—	—
Braintree	1,496,000.00	1,168,000.00	—	28,000.00	—	300,000.00	—	—
West Springfield	1,486,000.00	1,155,000.00	—	71,000.00	—	260,000.00	—	—
Winthrop	671,000.00	311,000.00	—	60,000.00	—	300,000.00	—	—
Wakefield	1,183,500.00	384,500.00	—	299,000.00	—	300,000.00	—	—
Greenfield	495,500.00	301,500.00	—	44,000.00	—	150,000.00	—	—
Southbridge	186,500.00	67,500.00	—	—	—	119,000.00	—	—
Norwood	1,247,389.97	970,400.00	—	16,000.00	—	200,000.00	—	51,989.97
Dedham	354,000.00	419,000.00	—	—	—	175,000.00	—	—
Saugus	627,588.39	248,500.00	159,588.99	19,500.00	—	200,000.00	—	—
Milford	268,799.74	135,000.00	59,131.10	—	—	72,042.07	—	2,626.57
Natick	1,071,540.50	437,100.00	—	109,440.50	—	505,000.00	—	—
Danvers	699,000.00	417,000.00	—	282,000.00	—	—	—	—
Webster	612,070.06	360,000.00	8,570.06	—	—	243,500.00	—	—
Wellesley	1,531,000.00	937,000.00	—	294,000.00	—	300,000.00	—	—
Winchester	1,262,000.00	942,000.00	—	20,000.00	—	300,000.00	—	—
Plymouth	420,050.00	150,000.00	—	70,000.00	—	200,000.00	—	50.00
Adams	615,000.00	515,000.00	—	—	—	100,000.00	—	—
Clinton	335,800.56	116,000.00	30,631.81	—	—	188,615.00	—	553.75
Needham	1,060,000.00	882,000.00	—	28,000.00	—	150,000.00	—	—
Fairhaven	395,873.56	261,010.00	34,863.56	—	—	100,000.00	—	—
Stoughton	520,173.92	273,500.00	23,673.92	23,000.00	—	200,000.00	—	—
Lexington	1,034,500.00	469,500.00	—	240,000.00	—	325,000.00	—	—
Athol	285,500.00	167,500.00	—	43,000.00	—	75,000.00	—	—
Reading	612,100.00	209,600.00	—	152,500.00	—	250,000.00	—	—
Northbridge	264,378.38	255,500.00	—	—	—	—	—	8,878.38
Andover	515,000.00	509,000.00	—	6,000.00	—	—	—	—
Amesbury	344,460.72	122,000.00	26,960.72	90,000.00	—	85,000.00	20,500.00	—
Easthampton	225,298.61	54,000.00	41,298.61	—	—	130,000.00	—	—
Swampscott	746,200.00	507,200.00	—	39,000.00	—	200,000.00	—	—
North Attleborough	171,000.00	91,000.00	—	30,000.00	—	50,000.00	—	—
Marblehead	733,000.00	625,000.00	—	168,000.00	—	—	—	—
Palmer	197,500.00	121,000.00	—	—	\$1,500.00	75,000.00	—	—
Dartmouth	466,250.00	244,750.00	—	191,500.00	—	30,000.00	—	—
Bridgewater	497,000.00	41,000.00	—	376,000.00	—	80,000.00	—	—

Ludlow .	281,000.00	221,000.00	-	-	112,000.00	-	-	100,000.00	-	-	100,000.00
Hudson .	403,500.00	191,500.00	-	-	-	-	-	-	-	-	-
Stoughton .	346,000.00	221,000.00	-	5,000.00	25,000.00	-	-	95,000.00	-	-	-
Barnstable .	170,000.00	70,000.00	-	-	-	-	-	100,000.00	-	-	-
Montague .	177,000.00	127,000.00	-	-	-	-	-	50,000.00	-	-	-
Rockland .	305,000.00	180,000.00	-	-	-	-	-	125,000.00	-	-	-
Ware .	169,800.00	63,800.00	-	-	6,000.00	-	-	100,000.00	-	-	-
Concord .	624,000.00	369,000.00	-	-	255,000.00	-	-	100,000.00	-	-	-
Grafton .	126,500.00	26,500.00	-	-	-	-	-	15,000.00	-	-	-
Chelmsford .	88,496.00	73,496.00	-	-	-	-	-	60,000.00	-	-	-
Whitman .	217,000.00	157,000.00	-	-	-	-	-	128,500.00	-	-	-
Randolph .	255,000.00	118,000.00	-	-	8,500.00	-	-	75,000.00	-	-	-
Franklin .	323,472.11	194,000.00	-	6,472.11	48,000.00	-	-	150,000.00	-	-	-
Walpole .	584,500.00	326,500.00	-	-	108,000.00	-	-	-	-	-	-
Hingham .	125,299.98	125,000.00	-	-	-	-	-	150,000.00	-	-	-
Agawam .	460,500.00	228,000.00	-	35,500.00	47,000.00	-	-	75,000.00	-	-	-
North Andover .	165,000.00	72,000.00	-	5,000.00	13,000.00	-	-	190,000.00	-	-	-
Shrewsbury .	467,200.00	148,700.00	-	-	128,500.00	-	-	-	-	-	-
Maynard .	241,000.00	241,000.00	-	-	-	-	-	120,000.00	-	-	-
Millbury .	150,899.98	19,000.00	-	11,899.98	2,000.00	-	-	50,000.00	-	-	-
South Hadley .	309,000.00	257,000.00	-	-	58,600.00	-	-	85,000.00	-	-	-
Bellevue .	285,100.00	141,500.00	-	-	-	-	-	115,000.00	-	-	-
Winchendon .	289,950.00	174,950.00	-	-	-	-	-	65,000.00	-	-	-
Taunton .	131,725.54	66,725.54	-	-	-	-	-	60,000.00	-	-	-
Mansfield .	190,000.00	87,500.00	-	-	42,500.00	-	-	63,000.00	-	-	-
Falmouth .	426,000.00	265,000.00	-	-	98,000.00	-	-	142,000.00	-	-	-
Auburn .	419,647.71	271,000.00	-	6,647.71	17,000.00	-	-	100,000.00	-	-	-
Canton .	171,000.00	54,000.00	-	-	-	-	-	120,000.00	-	-	-
Dracont .	220,000.00	100,000.00	-	-	23,000.00	-	-	50,000.00	-	-	-
Spencer .	164,000.00	91,000.00	-	-	-	-	-	-	-	-	-
Amherst .	110,500.00	110,500.00	-	-	-	-	-	25,000.00	-	-	-
Uxbridge .	52,500.00	22,000.00	-	-	5,500.00	-	-	100,000.00	-	-	-
Great Barrington .	133,000.00	33,000.00	-	-	-	-	-	134,000.00	-	-	-
Ipswich .	332,900.00	90,900.00	-	8,000.00	100,000.00	-	-	45,000.00	-	-	-
Westborough .	52,500.00	7,500.00	-	-	-	-	-	55,000.00	-	-	-
Wareham .	75,000.00	20,000.00	-	-	-	-	-	131,000.00	-	-	-
Foxborough .	316,000.00	77,000.00	-	-	88,000.00	-	-	103,500.00	-	-	-
Abington .	159,500.00	8,500.00	-	-	47,500.00	-	-	-	-	-	-
Somerset .	529,500.00	101,500.00	-	-	428,000.00	-	-	75,000.00	-	-	-
Orange .	217,800.00	128,800.00	-	-	14,000.00	-	-	50,000.00	-	-	-
Easton .	162,500.00	112,500.00	-	-	1,000.00	-	-	30,000.00	-	-	-
Monson .	85,000.00	54,000.00	-	-	-	-	-	85,000.00	-	-	-
Longmeadow .	365,500.00	279,000.00	-	-	1,500.00	-	-	35,000.00	-	-	-
Seekonk .	111,500.00	76,500.00	-	-	-	-	-	-	-	-	-
87 Towns .	\$49,510,245.56	\$28,811,181.54	\$555,524.24	\$6,295,796.50	\$1,500.00	\$12,725,157.07	\$41,000.00	\$80,086.21			

¹ In anticipation of highway reimbursement from State and county.

TABLE III. — *Relation of Indebtedness to Valuation — 1934.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1934, together with the supplemental assessment of December, 1934.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loan or other temporary loans such as are found in Arlington (see footnote on Table II), tax title loans, and warrants orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown Table III.

TOWNS (Population over 5,000)	Popu- lation of 1935	Percent- age of Net Debt of Valua- tion	Valuation of 1934 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Bridgewater	9,201	7.5	\$5,552,874	\$417,000.00	—	\$417,000.00
2 Concord	7,723	5.8	10,088,013	624,000.00	\$41,000.00	583,000.00
3 Danvers	13,884	5.0	12,556,605	699,000.00	66,348.50	632,651.50
4 West Springfield	17,118	4.7	25,980,085	1,226,000.00	—	1,226,000.00
5 Adams	12,858	4.6	11,164,409	515,000.00	—	515,000.00
6 Braintree	17,122	4.5	26,419,374	1,196,000.00	—	1,196,000.00
7 Auburn	6,535	4.4	6,222,031	271,000.00	—	271,000.00
8 Hudson	8,495	4.3	7,072,649	303,500.00	—	303,500.00
9 Methuen	21,073	4.2	19,102,345	795,656.00	—	795,656.00
10 Somerset	5,656	4.0	13,094,422	529,500.00	—	529,500.00
11 Wakefield	16,494	4.0	22,136,638	883,500.00	—	883,500.00
12 Norwood	15,574	3.9	25,591,704	995,400.00	—	995,400.00
13 Framingham	22,651	3.8	35,014,722	1,343,600.00	—	1,343,600.00
14 Marblehead	10,173	3.8	21,087,434	793,000.00	—	793,000.00
15 Maynard	7,107	3.7	6,485,097	241,000.00	—	241,000.00
16 Needham	11,828	3.7	24,512,077	910,000.00	—	910,000.00
17 Milton	18,147	3.7	39,009,044	1,437,000.00	—	1,437,000.00
18 Dartmouth	9,424	3.6	12,100,857	436,250.00	—	436,250.00
19 Webster	13,837	3.2	11,153,099	360,000.00	—	360,000.00
20 Shrewsbury	7,144	3.2	8,683,030	277,200.00	—	277,200.00
21 Lexington	10,813	3.2	22,271,580	709,500.00	—	709,500.00
22 Winchendon	6,603	3.1	5,585,258	174,950.00	—	174,950.00
23 Andover	10,542	3.1	16,680,245	515,000.00	—	515,000.00
24 Wellesley	13,376	3.1	40,285,117	1,231,000.00	—	1,231,000.00
25 Winchester	13,371	2.9	32,825,079	962,000.00	—	962,000.00
26 Walpole	7,449	2.9	14,868,444	434,500.00	—	434,500.00
27 Northbridge	10,577	2.9	8,945,148	255,500.00	—	255,500.00
28 Agawam	7,206	2.8	9,657,464	275,000.00	—	275,000.00
29 Foxborough	5,834	2.8	5,845,623	165,000.00	—	165,000.00
30 Natick	14,394	2.8	19,535,763	566,540.50	18,981.51	547,558.99
31 South Hadley	6,838	2.8	9,286,511	259,000.00	—	259,000.00
32 Stoughton	8,478	2.8	8,934,018	246,000.00	—	246,000.00
33 Orange	5,383	2.7	5,212,855	142,800.00	—	142,800.00
34 Watertown	35,827	2.7	54,725,539	1,482,000.00	—	1,482,000.00
35 Franklin	7,494	2.7	9,044,388	242,000.00	—	242,000.00
36 Ipswich	6,217	2.6	7,241,796	190,900.00	—	190,900.00
37 Ludlow	8,569	2.6	8,471,372	221,000.00	—	221,000.00
38 Spencer	6,487	2.4	4,667,296	114,000.00	—	114,000.00
39 Dracut	6,500	2.4	4,179,090	100,000.00	—	100,000.00
40 Amesbury	10,514	2.4	9,732,699	232,500.00	—	232,500.00
41 Longmeadow	5,105	2.3	11,958,610	280,500.00	—	280,500.00
42 Belmont	24,831	2.3	51,144,726	1,192,000.00	34,070.89	1,157,929.11
43 Swampscott	10,480	2.2	24,390,656	546,200.00	—	546,200.00
44 Fairhaven	11,005	2.2	11,686,865	261,010.00	—	261,010.00
45 Billerica	6,650	2.2	9,214,246	200,100.00	—	200,100.00
46 Rockland	7,890	2.1	8,397,740	180,000.00	—	180,000.00
47 Arlington	38,539	2.1	62,828,199	1,483,500.00	141,858.11	1,341,641.89
48 Reading	10,703	2.1	17,094,762	362,100.00	—	362,100.00
49 Easton	5,294	2.1	5,388,567	112,500.00	—	112,500.00
50 Randolph	7,580	2.0	6,334,148	126,500.00	—	126,500.00
51 Stoneham	10,841	2.0	14,978,527	296,500.00	—	296,500.00
52 Whitman	7,591	1.9	8,295,129	157,000.00	—	157,000.00
53 Weymouth	21,748	1.9	47,798,457	888,000.00	—	888,000.00
54 Monson	5,193	1.8	3,050,542	55,000.00	—	55,000.00
55 Athol	10,751	1.8	11,138,417	210,500.00	14,000.00	196,500.00
56 Falmouth	6,537	1.6	22,075,602	363,000.00	—	363,000.00
57 Saugus	15,076	1.6	16,333,626	268,000.00	—	268,000.00
58 Dedham	15,371	1.6	25,861,638	419,000.00	—	419,000.00
59 Mansfield	6,543	1.6	7,671,167	130,000.00	7,000.00	123,000.00
60 Middleborough	8,865	1.6	8,469,245	133,750.00	—	133,750.00
61 Winthrop	17,001	1.5	25,256,994	371,000.00	—	371,000.00
62 Seekonk	5,011	1.5	5,234,320	76,500.00	—	76,500.00
63 Palmer	9,437	1.4	8,469,950	122,500.00	—	122,500.00
64 Tewksbury	6,563	1.4	4,663,341	66,725.54	—	66,725.54
65 Greenfield	15,903	1.4	25,357,410	345,500.00	—	345,500.00
66 Brookline	50,319	1.2	167,315,317	2,074,000.00	—	2,074,000.00
67 Montague	7,967	1.2	10,771,413	127,000.00	—	127,000.00
68 No. Attleborough	10,202	1.2	10,422,520	121,000.00	—	121,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1934 — Concluded.*

Towns (Population over 5,000)	Popu- lation of 1935	Percent- age of Net Debt of Valua- tion	Valuation of 1934 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
Amherst . . .	6,473	1.1	\$9,746,765	\$110,500.00	—	\$110,500.00
Chelmsford . .	7,595	1.0	7,034,900	73,496.00	—	73,496.00
North Andover .	7,164	1.0	8,356,913	85,000.00	—	85,000.00
Ware . . .	7,727	1.0	6,867,411	69,800.00	—	69,800.00
Clinton . . .	12,373	1.0	11,419,108	116,000.00	—	116,000.00
Abington . . .	5,696	1.0	5,853,358	56,000.00	—	56,000.00
Plymouth . . .	13,183	0.9	23,327,724	220,000.00	—	220,000.00
Milford . . .	15,008	0.9	15,138,704	135,000.00	—	135,000.00
Canton . . .	6,505	0.8	8,685,509	71,000.00	—	71,000.00
Hingham . . .	7,330	0.8	15,816,252	125,000.00	—	125,000.00
Grafton . . .	7,681	0.6	4,472,860	26,500.00	—	26,500.00
Southbridge . .	15,786	0.5	12,810,295	67,500.00	—	67,500.00
Easthampton . .	10,486	0.5	11,274,203	54,000.00	—	54,000.00
Uxbridge . . .	6,397	0.4	7,489,470	27,500.00	—	27,500.00
Great Barrington	6,369	0.4	9,004,955	33,000.00	—	33,000.00
Millbury . . .	6,879	0.3	6,028,589	19,000.00	—	19,000.00
Barnstable . . .	8,037	0.3	24,456,289	70,000.00	—	70,000.00
Wareham . . .	6,047	0.2	13,144,048	20,000.00	—	20,000.00
Westborough . .	6,073	0.2	4,972,240	7,500.00	—	7,500.00
87 Towns	976,321	2.4	\$1,478,523,521	\$35,128,978.04	\$323,259.01	\$34,805,719.03

Dartmouth	12,000.00	-	-	180,000.00	-	32,625.00	-	16,000.00	200,000.00	-	
Bridgewater	6,000.00	-	-	235,000.00	-	10,000.00	-	21,000.00	230,000.00	-	
Middleborough	8,750.00	-	-	300,000.00	-	17,000.00	-	7,000.00	175,000.00	-	
Ludlow	-	-	-	300,000.00	-	32,000.00	-	-	300,000.00	-	
Hudson	-	5,000.00	34,000.00	180,000.00	-	26,500.00	-	21,100.00	140,000.00	34,000.00	
Stoughton	-	-	-	295,000.00	-	26,000.00	-	7,000.00	325,000.00	-	
Barnstable	-	-	-	550,000.00	-	21,000.00	-	-	550,000.00	-	
Montague	-	-	-	250,000.00	-	17,000.00	-	3,000.00	250,000.00	-	
Rockland	-	-	-	295,000.00	-	9,050.00	-	-	267,000.00	-	
Ware	-	-	-	275,000.00	-	40,000.00	-	1,000.00	285,000.00	-	
Concord	4,500.00	15,000.00	-	175,000.00	-	8,500.00	-	28,500.00	375,000.00	-	
Grafton	-	-	-	110,000.00	-	14,416.00	-	-	160,000.00	-	
Chelmsford	-	-	-	110,000.00	-	16,000.00	-	1,000.00	135,000.00	-	
Whitman	5,000.00	-	-	145,000.00	-	15,000.00	-	3,000.00	192,500.00	-	
Randolph	-	-	-	205,500.00	-	23,000.00	7,945.97	13,000.00	200,000.00	-	
Franklin	-	7,209.04	-	200,000.00	-	37,000.00	-	31,000.00	325,000.00	-	
Walpole	-	-	-	375,000.00	-	30,000.00	-	-	-	192.00	
Hingham	-	-	299.98	-	-	39,000.00	15,119.96	6,500.00	225,000.00	-	
Agawam	-	37,491.77	-	250,000.00	-	19,000.00	-	3,000.00	300,000.00	-	
North Andover	-	5,000.00	-	325,000.00	-	30,600.00	-	13,500.00	310,000.00	-	
Shrewsbury	-	61,000.00	-	300,000.00	-	30,200.00	-	-	60,000.00	-	
Maynard	-	-	-	60,000.00	-	8,000.00	2,100.02	-	200,000.00	-	
Millbury	-	14,000.00	-	210,000.00	-	26,000.00	-	2,000.00	161,500.00	-	
South Hadley	-	-	-	149,500.00	-	32,500.00	-	12,000.00	230,000.00	-	
Billerica	-	-	-	210,000.00	-	17,000.00	-	-	215,000.00	-	
Winchendon	4,950.00	-	-	130,000.00	-	6,200.00	-	-	110,000.00	-	
Tewksbury	59,500.00	-	-	210,000.00	-	13,000.00	-	10,000.00	245,000.00	-	
Mansfield	-	-	-	463,000.00	-	37,500.00	-	19,500.00	463,000.00	-	
Falmouth	-	-	-	223,000.00	5,000.00	24,000.00	1,352.29	-	148,814.99	-	
Auburn	171,000.00	8,000.00	-	250,000.00	-	17,000.00	-	2,000.00	250,000.00	-	
Canton	-	-	-	170,000.00	-	13,000.00	-	-	170,000.00	-	
Dracut	45,000.00	-	-	150,000.00	-	11,000.00	-	2,500.00	125,000.00	-	
Spencer	14,000.00	-	-	75,000.00	-	17,000.00	-	-	75,000.00	-	
Amherst	13,500.00	-	-	150,000.00	-	12,000.00	-	6,000.00	125,000.00	-	
Uxbridge	-	-	-	215,000.00	-	27,000.00	-	-	175,000.00	-	
Great Barrington	10,000.00	-	-	344,000.00	-	13,200.00	-	16,350.00	325,000.00	-	
Ipswich	11,700.00	8,000.00	5,600.00	100,000.00	-	16,000.00	-	-	103,670.00	12,342.68	
Westborough	-	-	-	233,800.00	-	12,000.00	-	-	233,800.00	-	
Wareham	-	-	-	211,000.00	-	12,000.00	-	-	156,900.00	-	
Foxborough	-	-	-	273,500.00	-	2,000.00	-	17,000.00	270,000.00	-	
Abington	4,500.00	4,500.00	-	190,000.00	-	13,750.00	-	23,000.00	120,000.00	-	
Somerset	-	-	-	120,000.00	-	16,000.00	-	1,500.00	225,000.00	-	
Orange	-	-	-	200,000.00	-	7,500.00	-	-	125,000.00	-	
Easton	-	-	-	125,000.00	-	12,000.00	-	3,000.00	75,000.00	-	
Monson	-	-	-	80,000.00	-	35,000.00	-	1,000.00	75,000.00	-	
Longmeadow	-	-	-	210,000.00	-	10,000.00	-	-	210,000.00	-	
Seekonk	-	-	-	110,000.00	-	-	-	-	90,000.00	-	
87 Towns	\$2,696,200.00	\$653,627.09	\$660,376.00	\$34,492,342.07	\$172,600.00	\$79,174.55	\$4,086,738.64	\$476,732.80	\$890,840.50	\$137,990.00	\$245,010.76

¹ Includes \$500 cemetery loan.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1934.*

Towns. (Population over 5,000)	AGGREGATES	Miscellaneous	METROPOLITAN			
			Totals	Sewer	Park	Wat.
Brookline . . .	\$112,651.14	—	\$112,651.14	\$58,049.17	\$6,982.28	\$47,619.
Arlington . . .	28,929.37	—	28,929.37	6,476.01	2,522.17	19,931.
Watertown . . .	40,077.82	—	40,077.82	18,517.95	2,228.71	19,331.
Belmont . . .	21,224.37	—	21,224.37	4,808.28	1,875.31	14,540.
Weymouth . . .	36,390.61	—	36,390.61	34,441.16	1,949.45	—
Milton . . .	24,868.00	¹ \$1,125.39	23,742.61	12,389.08	1,489.97	9,863.
Braintree . . .	10,757.18	² 1,000.00	9,757.18	8,711.75	1,045.43	—
Winthrop . . .	13,581.32	—	13,581.32	2,609.90	1,018.02	9,953.
Wakefield . . .	3,266.77	—	3,266.77	2,349.99	916.78	—
Norwood . . .	33,485.17	¹ 1,960.35	31,524.82	31,524.82	—	—
Dedham . . .	10,533.13	¹ 1,016.48	9,516.65	8,492.86	1,023.79	—
Saugus . . .	577.39	—	577.39	—	577.39	—
Wellesley . . .	14,024.25	—	14,024.25	12,520.41	1,503.84	—
Winchester . . .	4,682.08	—	4,682.08	3,367.96	1,314.12	—
Needham . . .	8,925.90	—	8,925.90	7,967.53	958.37	—
Stoneham . . .	8,801.08	—	8,801.08	1,570.27	612.59	6,618.
Lexington . . .	8,563.20	—	8,563.20	2,220.04	—	6,343.
Reading . . .	1,646.07	—	1,646.07	1,646.07	—	—
Swampscott . . .	8,562.39	—	8,562.39	—	1,062.40	7,499.
Stoughton . . .	11,354.17	¹ 435.63	10,898.54	10,898.54	—	—
Walpole . . .	18,576.02	¹ 471.93	18,104.09	18,104.09	—	—
Hingham . . .	627.23	—	627.23	—	627.23	—
Canton . . .	12,925.89	¹ 1,488.42	11,437.47	11,054.93	382.54	—
Totals . . .	\$435,010.55	\$7,498.20	\$427,512.35	\$257,720.81	\$28,090.39	\$141,701.

¹ Deepening Neponset River.² Grade crossing.

The following towns over 5,000 population made no sinking and loan fund payments in 1934 to the State account of deepening Neponset River and Metropolitan sewer, park and water systems:

Abington	Dracut	Marblehead	Rockland
Adams	Easthampton	Maynard	Seekonk
Agawam	Easton	Methuen	Shrewsbury
Amesbury	Fairhaven	Middleborough	Somerset
Amherst	Falmouth	Milford	Southbridge
Andover	Foxborough	Millbury	South Hadley
Athol	Framingham	Monson	Spencer
Auburn	Franklin	Montague	Tewksbury
Barnstable	Grafton	Natick	Uxbridge
Billerica	Great Barrington	North Andover	Ware
Bridgewater	Greenfield	North Attleborough	Wareham
Chelmsford	Hudson	Northbridge	Webster
Clinton	Ipswich	Orange	Westborough
Concord	Longmeadow	Palmer	West Springfield
Danvers	Ludlow	Plymouth	Whitman
Dartmouth	Mansfield	Randolph	Winchendon

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 193*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptio
Brookline . . .	\$455,751.14	¹ \$343,100.00	—	—	\$112,651.14	—
Arlington . . .	228,929.37	187,000.00	\$10,000.00	\$3,000.00	28,929.37	—
Watertown . . .	266,077.82	216,000.00	10,000.00	—	40,077.82	—
Belmont . . .	198,024.37	169,000.00	7,000.00	800.00	21,224.37	—
Framingham . . .	213,904.13	172,400.00	15,000.00	—	—	\$26,504.1
Weymouth . . .	120,890.61	84,500.00	—	—	36,390.61	—
Methuen . . .	125,810.20	122,100.00	—	—	—	3,710.2
Milton . . .	136,868.00	112,000.00	—	—	24,868.00	—
Braintree . . .	111,757.18	101,000.00	—	—	10,757.18	—
West Springfield . . .	133,000.00	133,000.00	—	—	—	—
Winthrop . . .	119,534.55	105,953.23	—	—	13,581.32	—
Wakefield . . .	140,766.77	133,500.00	4,000.00	—	3,266.77	—
Greenfield . . .	73,000.00	73,000.00	—	—	—	—
Southbridge . . .	26,550.00	21,250.00	5,300.00	—	—	—
Norwood . . .	181,517.17	148,032.00	—	—	33,485.17	—
Dedham . . .	77,308.13	66,775.00	—	—	10,533.13	—
Saugus . . .	97,259.67	40,500.00	—	—	577.39	56,182.2
Milford . . .	64,368.11	49,357.41	6,000.00	—	—	9,010.7
Natick . . .	83,490.50	76,390.50	3,600.00	3,500.00	—	—

¹ Serial loans amounting to \$875 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1934 —*
Concluded.

TOWNS. Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
vers	\$49,055.80	\$46,000.00	—	\$3,055.80	—	—
ster	74,757.00	48,000.00	\$4,757.00	—	—	\$22,000.00
esley	194,024.25	180,000.00	—	—	\$14,024.25	—
chester	109,682.08	101,000.00	4,000.00	—	4,682.08	—
nouth	37,500.00	37,500.00	—	—	—	—
ms	106,000.00	94,500.00	—	—	—	11,500.00
ton	51,568.19	32,500.00	5,700.00	—	—	13,368.19
ham	111,425.90	102,500.00	—	—	8,925.90	—
haven	47,045.62	33,055.00	—	—	—	13,990.62
eham	90,627.16	75,500.00	5,000.00	—	8,801.08	1,326.08
ngton	144,563.20	136,000.00	—	—	8,563.20	—
l	54,100.00	² 49,500.00	4,600.00	—	—	—
ling	92,646.07	88,000.00	3,000.00	—	1,646.07	—
thbridge	19,000.00	15,000.00	4,000.00	—	—	—
over	31,000.00	31,000.00	—	—	—	—
sbury	48,814.75	37,750.00	—	—	—	11,064.75
hampton	23,349.88	4,000.00	—	—	—	19,349.88
mpscott	74,612.39	66,050.00	—	—	8,562.39	—
th Attleborough	48,000.00	48,000.00	—	—	—	—
blehead	79,000.00	79,000.00	—	—	—	—
ner	18,500.00	18,500.00	—	—	—	—
mouth	48,625.00	48,625.00	—	—	—	—
gewater	31,000.00	31,000.00	—	—	—	—
bleborough	17,000.00	17,000.00	—	—	—	—
low	17,000.00	17,000.00	—	—	—	—
son	54,100.00	53,100.00	1,000.00	—	—	—
ghton	44,834.17	33,500.00	—	—	11,334.17	—
stable	26,000.00	26,000.00	—	—	—	—
tague	24,000.00	24,000.00	—	—	—	—
land	17,000.00	17,000.00	—	—	—	—
e	10,050.00	10,050.00	—	—	—	—
ord	61,501.00	58,500.00	2,000.00	1,001.00	—	—
ton	10,500.00	8,500.00	2,000.00	—	—	—
msford	14,416.00	14,416.00	—	—	—	—
man	17,000.00	17,000.00	—	—	—	—
olph	18,000.00	18,000.00	—	—	—	—
klin	36,736.93	36,000.00	—	—	—	736.93
bole	86,576.02	68,000.00	—	—	18,576.02	—
ham	30,627.23	30,000.00	—	—	627.23	—
vam	58,628.19	45,500.00	—	—	—	13,128.19
th Andover	20,088.94	³ 20,088.94	—	—	—	—
wsbury	47,700.00	44,100.00	3,600.00	—	—	—
nard	33,200.00	30,200.00	3,000.00	—	—	—
bury	12,600.02	8,000.00	2,500.00	—	—	2,100.02
h Hadley	28,000.00	28,000.00	—	—	—	—
rica	46,500.00	44,500.00	2,000.00	—	—	—
hendon	19,500.00	17,000.00	2,500.00	—	—	—
sbury	6,200.00	6,200.00	—	—	—	—
sfield	20,000.00	20,000.00	—	—	—	—
nouth	57,000.00	57,000.00	—	—	—	—
urn	27,852.29	24,000.00	2,500.00	—	—	1,352.29
ton	31,925.89	19,000.00	—	—	12,925.89	—
ut	13,000.00	13,000.00	—	—	—	—
ber	15,500.00	13,500.00	2,000.00	—	—	—
erst	17,000.00	17,000.00	—	—	—	—
dge	21,000.00	18,000.00	3,000.00	—	—	—
g Barrington	27,000.00	27,000.00	—	—	—	—
ch	29,550.00	29,550.00	—	—	—	—
borough	17,800.00	16,000.00	1,800.00	—	—	—
ham	12,000.00	12,000.00	—	—	—	—
rough	29,000.00	29,000.00	—	—	—	—
gton	7,000.00	7,000.00	—	—	—	—
rset	36,750.00	36,750.00	—	—	—	—
re	17,500.00	17,500.00	—	—	—	—
n	7,500.00	7,500.00	—	—	—	—
on	15,000.00	15,000.00	—	—	—	—
neadow	36,000.00	36,000.00	—	—	—	—
nk	10,000.00	10,000.00	—	—	—	—
Towns	\$5,645,841.69	\$4,874,293.08	\$119,857.00	\$11,356.80	\$435,010.55	\$205,324.26

5,000 schoolhouse loan cancelled.
 rial loans amounting to \$3,000 were paid from sale of street railway equipment.
 rial loans amounting to \$1,911.06 were paid from grants for outlays.



DIVISION C

CASH BALANCES

TABLE VII. — Cash Balances.

TOWNS. (Population over 5,000)	CASH AT BEGINNING OF 1934					CASH AT END OF 1934						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Brookline . . .	\$303,653.36	\$298,905.34	—	\$2,560.87	\$2,187.15	—	\$352,149.21	\$349,581.21	—	\$1,275.68	\$634.40	\$657.92
Arlington . . .	29,544.57	23,684.71	—	—	3,082.27	\$2,777.59	45,187.12	38,256.76	—	—	6,115.92	814.44
Watertown . . .	130,837.66	129,477.16	—	—	6.33	1,162.00	273,441.36	270,702.76	—	197.27	6.33	2,535.00
Belmont . . .	487,685.34	486,482.04	\$40.80	—	—	1,162.50	382,831.33	381,281.60	\$28.77	—	—	1,520.96
Framingham . . .	110,020.80	90,925.31	—	407.73	1,456.72	17,231.04	68,048.40	65,105.06	—	458.33	1,741.78	743.23
Weymouth . . .	287,015.69	278,145.40	—	—	—	8,870.29	554,443.26	549,104.12	—	—	—	5,339.14
Methuen . . .	156,852.41	156,724.87	—	—	—	127.54	205,778.56	205,074.82	—	—	—	703.74
Milton . . .	110,462.64	93,141.42	—	147.69	6,466.98	10,706.55	403,818.80	392,049.53	—	54.53	—	9,087.50
Braintree . . .	86,171.10	82,392.42	—	—	3,778.68	—	249,127.13	244,752.06	—	—	3,600.07	775.00
West Springfield . . .	194,253.88	192,717.53	714.01	—	782.34	40.00	230,546.15	229,523.91	250.59	—	731.65	40.00
Winthrop . . .	86,478.11	86,187.43	—	—	—	290.68	147,514.07	147,217.39	—	—	—	296.68
Wakfield . . .	67,665.52	37,196.15	—	—	425.00	30,044.37	187,196.38	154,648.67	—	—	425.00	32,122.71
Greenfield . . .	73,995.03	71,749.31	—	—	2,025.36	220.36	128,681.78	125,416.91	—	—	2,816.03	448.84
Southbridge . . .	55,211.69	54,969.76	—	75.00	142.00	24.93	106,088.37	105,861.43	—	75.00	127.01	24.93
Norwood . . .	176,701.54	174,902.32	—	—	1,088.41	710.81	209,410.22	204,360.81	—	730.50	2,018.05	2,300.86
Dedham . . .	70,917.62	68,623.76	—	100.00	489.44	1,704.42	92,920.31	91,078.18	—	—	—	1,345.58
Saugus . . .	47,859.02	47,253.27	—	110.24	220.23	275.28	151,528.31	150,861.97	—	—	366.06	300.28
Milford . . .	10.03	10.03	—	—	—	—	10.03	10.03	—	—	—	—
Natick . . .	58,756.66	57,965.10	—	—	791.56	—	250,933.37	243,483.64	—	—	600.10	6,849.63
Danvers . . .	36,367.56	26,648.02	—	—	3,744.17	5,975.37	30,978.84	21,497.22	—	—	4,161.47	5,320.15
Webster . . .	122,393.88	122,282.01	—	—	111.87	—	176,554.86	176,439.75	—	—	115.11	—
Wellesley . . .	117,633.35	117,633.35	—	—	—	—	236,168.56	236,168.56	—	—	—	—
Winchester . . .	152,444.18	149,354.85	—	118.73	2,567.11	403.49	204,701.38	201,431.14	—	138.73	2,270.14	861.37
Plymouth . . .	68,135.06	68,135.06	—	—	—	—	172,111.92	172,111.92	—	—	—	—
Adams . . .	56,223.95	54,988.99	—	—	234.96	1,000.00	71,783.28	71,451.73	—	—	331.55	—
Clinton . . .	1,047.44	257.44	—	—	—	790.00	2,028.89	1,363.89	—	—	—	665.00
Needham . . .	131,950.49	130,715.84	—	—	418.93	815.72	96,094.00	94,945.75	—	—	383.16	765.09
Fairhaven . . .	49,170.27	48,717.74	—	—	452.53	—	19,937.66	19,454.93	—	—	482.73	—
Stonham . . .	75,828.75	75,218.59	—	.02	.04	610.10	99,080.07	98,909.13	—	—	—	170.94
Lexington . . .	184,113.75	183,752.33	—	37.58	—	323.84	215,071.98	214,466.72	117.27	—	—	487.99
Athol . . .	99,240.76	98,116.41	—	—	—	124.35	89,292.67	89,168.32	—	—	—	124.35
Reading . . .	50,233.35	42,674.34	—	—	—	7,559.01	57,562.20	49,936.76	—	—	—	7,625.44
Northbridge . . .	41,058.82	41,058.82	—	—	—	—	31,954.26	31,954.26	—	—	—	—
Andover . . .	66,581.08	63,606.35	—	—	2,915.53	59.20	339,073.23	335,199.92	—	—	3,814.11	59.20
Amesbury . . .	62,116.29	62,116.29	—	—	—	—	39,671.23	39,153.73	—	—	517.50	—
Easthampton . . .	20,833.23	20,734.47	—	92.11	6.65	—	44,512.48	44,409.78	14.83	—	87.87	32.50
Swampscott . . .	69,258.38	68,979.11	—	—	251.02	28.25	123,700.95	123,561.31	—	—	107.14	—
North Attleborough . . .	45,695.14	43,340.88	—	—	—	2,354.26	44,804.51	42,305.80	—	—	—	2,498.71
Marblehead . . .	106,903.66	105,990.82	—	—	790.84	122.00	40,456.54	38,911.03	—	—	1,410.65	134.86
Falmouth . . .	62,100.11	62,100.11	—	—	—	—	—	—	—	—	—	—

Bridgewater	32,451.97	32,263.33	—	113.03	75.61	43,046.22	42,810.69	—	159.92	75.61
Middleborough	22,834.85	21,270.34	—	10.32	1,554.10	72,367.56	70,927.36	—	29.85	1,410.35
Andover	20,201.17	20,201.17	—	—	—	29,155.49	29,155.49	—	—	—
Hudson	75,856.46	68,384.87	—	—	7,471.59	87,151.95	79,210.45	—	—	7,941.50
Stoughton	35,849.39	35,849.39	—	—	—	35,644.12	35,644.12	—	—	—
Barnstable	22,013.92	21,893.92	—	120.00	—	24,437.96	24,317.96	—	120.00	47.07
Montague	43,883.20	43,883.20	—	—	—	46,869.87	46,869.87	—	—	—
Rockland	32,980.28	32,880.28	100.00	—	—	46,595.79	46,595.79	—	—	—
Ware	44,940.72	44,732.63	—	122.40	85.69	65,307.37	64,999.28	100.00	122.40	85.69
Concord	23,559.78	22,128.20	—	1,072.26	359.32	18,219.74	16,376.26	—	1,214.23	429.25
Grafton	28,965.69	26,961.55	1,626.68	50.75	326.71	61,126.24	59,569.50	1,210.60	—	348.14
Chelmsford	36,955.04	35,533.17	—	148.84	373.03	10,796.88	10,259.49	—	146.96	390.43
Whitman	9,438.74	9,438.74	—	—	—	27,294.53	27,294.53	—	—	—
Randolph	9,436.58	9,313.62	—	110.96	12.00	39,142.77	39,050.04	—	51.34	41.39
Franklin	10,241.44	10,112.38	129.06	—	—	10,680.00	10,643.46	36.54	—	—
Walpole	22,888.44	22,412.63	93.21	15.49	367.11	54,035.25	53,317.86	108.69	54.59	554.11
Hingham	192,399.83	187,439.21	—	1,316.65	3,643.97	203,186.96	198,338.35	—	1,804.23	3,344.38
Agawam	13,776.24	14,436.01	254.20	1,086.03	—	33,873.03	32,108.14	172.93	1,891.96	—
North Andover	33,892.03	32,847.01	—	45.02	1,000.00	36,453.77	35,402.10	—	51.67	1,000.00
Shrewsbury	142,932.07	139,191.11	—	68.46	3,672.50	154,960.09	143,353.19	—	8,673.98	2,932.92
Maynard	21,918.57	19,981.57	1,925.00	12.00	—	41,973.84	40,873.74	1,050.00	18.00	32.10
Millbury	65,399.77	64,989.77	610.00	—	—	91,277.39	91,257.39	20.00	489.50	359.39
South Hadley	16,847.79	15,755.10	—	645.66	447.03	24,602.34	23,753.45	—	—	—
Billerica	15,284.44	15,284.44	—	—	—	37,123.73	37,123.73	—	—	—
Winchendon	61,848.27	61,766.23	—	—	82.04	56,025.07	55,933.28	8.75	83.04	—
Tewksbury	8,780.86	8,780.86	—	—	—	75,830.17	75,830.17	—	—	—
Mansfield	37,810.39	33,785.88	—	—	2,024.71	38,987.15	36,822.84	1,842.48	2,164.71	—
Falmouth	70,984.69	69,784.38	—	1,200.31	—	70,667.48	67,481.51	—	—	—
Auburn	32.79	32.79	—	—	—	204,656.50	203,821.80	421.34	217.41	195.95
Canton	42,406.50	41,439.67	150.00	219.83	597.00	12,176.46	12,176.46	—	—	—
Dracut	32,212.26	30,767.24	304.02	1,141.00	—	54,346.24	52,765.44	366.48	1,214.32	—
Spencer	44,396.53	43,104.43	—	1,832.10	—	55,322.27	53,745.37	—	1,576.90	—
Amherst	42,345.26	37,940.72	1,414.96	2,171.07	818.51	44,135.79	40,325.41	1,395.57	2,367.00	47.81
Uxbridge	12,904.52	10,021.92	94.26	1,978.34	—	7,404.10	5,174.98	81.91	2,237.21	—
Great Barrington	9,372.47	8,519.64	852.83	—	2,361.00	76,559.71	75,841.71	718.00	—	—
Ipswich	29,348.42	26,988.42	—	—	—	19,308.87	13,656.41	—	2,280.00	3,372.46
Westborough	6,138.16	1,864.32	2,892.93	1,380.91	—	15,992.79	9,888.69	1,351.57	1,257.53	3,495.00
Wareham	—	—	—	—	—	3,781.17	3,627.17	154.00	—	—
Foxborough	12,499.64	12,453.45	—	46.19	—	72,988.98	72,966.26	—	22.72	—
Abington	11,889.29	11,889.29	—	—	—	12,750.58	12,750.58	—	—	—
Somerset	61,468.71	61,468.71	—	—	—	64,455.77	64,437.83	—	—	17.94
Orange	67,974.00	67,974.00	—	—	—	58,786.53	58,786.53	—	—	—
Easton	52,963.35	48,976.42	—	3,086.93	—	54,846.65	51,873.24	—	2,973.41	—
Monson	16,595.99	16,595.99	—	—	—	19,410.02	19,410.02	—	—	—
Longmeadow	57,712.91	57,469.31	—	243.60	—	85,090.42	84,644.80	—	445.62	—
Seekonk	12,339.95	12,339.95	—	—	—	16,483.50	16,483.50	—	—	—
87 Towns	\$5,861,035.23	\$5,672,530.90	\$754.81	\$14,289.29	\$52,674.27	\$120,785.96	\$8,696,768.85	\$8,505,089.75	\$279.36	\$11,938.25
									\$66,381.05	\$113,080.44



PART III

TOWNS UNDER 5,000 POPULATION



DIVISION A

SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1934

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Blackstone POPULATION 4,588	Dudley POPULATION 4,568	Wilmington POPULATION 4,493	Leicester POPULATION 4,426
REVENUE.	\$112,789.19	\$200,357.15	\$199,543.46	\$167,238.4
General	94,705.06	170,796.33	162,521.89	144,047.1
<i>Taxes</i>	<i>86,280.03</i>	<i>154,437.37</i>	<i>158,314.94</i>	<i>129,598.1</i>
Property, poll, and income	84,916.56	142,945.35	157,569.83	126,728.1
Corporation, bank, etc.	1,363.47	11,492.02	745.11	2,870.7
<i>Licenses and permits</i>	<i>3,388.00</i>	<i>3,325.87</i>	<i>1,474.91</i>	<i>587.0</i>
<i>Fines and forfeits</i>	<i>11.00</i>	<i>70.00</i>	<i>30.00</i>	<i>179.8</i>
<i>Grants and gifts</i>	<i>5,026.03</i>	<i>12,963.09</i>	<i>2,702.04</i>	<i>13,682.0</i>
For expenses	5,026.03	12,963.09	2,702.04	13,682.0
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	18,084.13	29,560.82	37,021.57	23,190.7
<i>Special assessments</i>	<i>313.25</i>	<i>50.00</i>	<i>—</i>	<i>—</i>
To meet expenses	313.25	50.00	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,682.10</i>	<i>5,937.76</i>	<i>3,520.96</i>	<i>3,776.4</i>
<i>Departmental</i>	<i>14,948.07</i>	<i>7,814.49</i>	<i>9,985.69</i>	<i>15,273.2</i>
General government	—	244.43	3.40	290.8
Protection of persons and property	70.88	36.18	65.52	108.0
Health and sanitation	410.01	1,004.56	477.03	210.7
Highways	2,691.10	1,976.37	2,179.52	191.9
Charities	5,075.07	3,546.16	3,452.73	11,481.2
Soldiers' benefits	45.50	850.25	1,039.00	326.0
Schools	6,655.51	102.01	2,693.30	2,652.6
Libraries	—	54.53	75.19	11.3
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>12,796.70</i>	<i>17,266.70</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	12,796.70	17,266.70	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>380.37</i>	<i>1,104.25</i>	<i>—</i>
<i>Interest</i>	<i>240.71</i>	<i>2,581.60</i>	<i>5,143.97</i>	<i>4,141.1</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	31.08	574.09	1,554.4
All other	240.71	2,550.42	4,569.88	2,586.6
NON-REVENUE.	\$121,393.04	\$113,004.26	\$244,066.49	\$171,508.8
Offsets to outlays	8,673.18	10,074.18	4,656.55	9,850.0
<i>Departmental</i>	<i>8,673.18</i>	<i>10,074.18</i>	<i>3,999.58</i>	<i>9,850.0</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>666.97</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	104,586.18	90,000.00	223,563.52	147,500.0
<i>Loans, general purposes</i>	<i>9,534.00</i>	<i>—</i>	<i>—</i>	<i>12,500.0</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>8,563.52</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>95,000.00</i>	<i>90,000.00</i>	<i>215,000.00</i>	<i>135,000.0</i>
<i>Unpaid warrants or orders, current year</i>	<i>52.18</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	1,122.85	1,446.7
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>1,122.85</i>	<i>1,446.7</i>
Refunds	6.88	1,445.20	546.28	205.5
Agency, trust, and investment	8,126.80	11,484.88	14,177.29	12,506.5
<i>Taxes and licenses for State</i>	<i>4,000.00</i>	<i>5,400.00</i>	<i>6,200.00</i>	<i>5,700.0</i>
<i>Taxes for county</i>	<i>3,729.00</i>	<i>5,034.00</i>	<i>6,167.99</i>	<i>5,313.0</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>400.48</i>	<i>914.50</i>	<i>588.4</i>
<i>All other</i>	<i>397.80</i>	<i>650.40</i>	<i>894.80</i>	<i>905.1</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$121,462.37	\$210,431.33	\$204,200.01	\$177,088.7
Premiums	—	—	—	—
Municipal indebtedness	104,586.18	90,000.00	223,563.52	147,500.0
Transfers and refunds	6.88	1,445.20	1,669.13	1,652.2
Agency, trust, and investment	8,126.80	11,484.88	14,177.29	12,506.5
Total receipts	\$234,182.23	\$313,361.41	\$443,609.95	\$338,747.5
Balance on hand, including funds	8,594.68	21,393.06	28,254.61	63,472.4
GRAND TOTAL	\$242,776.91	\$334,755.07	\$471,864.56	\$402,220.0

Graded According to Population of 1935.

PAYMENTS.	Blackstone POPULATION 4,588	Dudley POPULATION 4,568	Wilmington POPULATION 4,493	Leicester POPULATION 4,426
Maintenance	\$111,411.24	\$162,752.95	\$152,375.57	\$170,895.31
<i>Departmental</i>	<i>111,411.24</i>	<i>155,131.10</i>	<i>139,986.66</i>	<i>170,895.31</i>
General government	8,232.96	8,485.56	11,013.17	8,865.36
Protection of persons and property	5,083.38	11,437.54	19,190.36	7,179.58
Health and sanitation	3,626.78	9,901.46	4,472.12	6,255.51
Highways	17,170.66	33,658.01	24,043.14	33,955.24
Charities	24,034.84	18,033.11	10,044.43	33,788.02
Soldiers' benefits	777.25	3,708.62	3,113.50	2,873.95
Schools	48,628.54	66,305.40	65,132.41	59,340.96
Libraries	661.17	1,300.69	838.21	3,047.80
Recreation	40.98	68.73	546.75	248.76
Pensions	—	—	—	—
Unclassified	3,154.68	2,231.98	1,592.57	5,340.13
<i>Public service enterprises</i>	<i>—</i>	<i>6,855.49</i>	<i>9,612.09</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	6,855.49	9,612.09	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>766.36</i>	<i>2,776.82</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	3,230.90	4,047.82	18,058.70	7,175.29
<i>Loans, general purposes</i>	<i>3,230.90</i>	<i>3,417.82</i>	<i>6,527.45</i>	<i>7,175.29</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>630.00</i>	<i>11,531.25</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	31,801.09	31,836.71	16,514.97	18,029.34
<i>Departmental</i>	<i>31,801.09</i>	<i>30,763.69</i>	<i>6,654.43</i>	<i>18,029.34</i>
General government	3,475.96	150.00	358.69	554.92
Protection of persons and property	—	744.80	246.38	146.66
Health and sanitation	—	155.58	—	—
Highways	19,612.36	25,841.22	6,014.36	12,850.00
Charities	—	—	35.00	—
Schools	800.00	1,303.45	—	300.50
Libraries	—	—	—	—
Recreation	2,912.77	—	—	4,177.26
Unclassified	5,000.00	2,568.54	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>57.00</i>	<i>9,463.99</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	57.00	9,463.99	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>1,016.12</i>	<i>396.55</i>	<i>—</i>
Municipal indebtedness	88,200.00	112,400.00	236,207.27	127,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,000.00</i>	<i>12,400.00</i>	<i>22,643.75</i>	<i>11,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>8,563.52</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>79,200.00</i>	<i>100,000.00</i>	<i>205,000.00</i>	<i>116,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	1,122.85	1,446.73
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>1,122.85</i>	<i>1,446.73</i>
Refunds	6.88	1,445.20	546.28	205.56
Agency, trust, and investment	8,126.80	11,466.57	14,295.25	13,083.15
<i>Taxes and licenses for State</i>	<i>4,000.00</i>	<i>5,400.00</i>	<i>6,200.00</i>	<i>5,700.00</i>
<i>Taxes for county</i>	<i>3,729.00</i>	<i>5,034.00</i>	<i>6,167.99</i>	<i>5,313.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>380.37</i>	<i>1,025.86</i>	<i>1,208.55</i>
<i>All other</i>	<i>397.80</i>	<i>652.20</i>	<i>901.40</i>	<i>861.60</i>
RECAPITULATION.				
Maintenance and interest	\$114,642.14	\$166,800.77	\$170,434.27	\$178,070.60
Permanent debt (except from sinking funds)	9,000.00	12,400.00	22,643.75	11,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	31,801.09	31,836.71	16,514.97	18,029.34
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	8,563.52	—
Temporary loans	79,200.00	100,000.00	205,000.00	116,000.00
Transfers (except to sinking funds) and refunds	6.88	1,445.20	1,669.13	1,652.29
Agency, trust, and investment	8,126.80	11,466.57	14,295.25	13,083.15
Total payments	\$242,776.91	\$323,949.25	\$439,120.89	\$338,335.38
Balance on hand, including funds	—	10,805.82	32,743.67	63,884.62
GRAND TOTAL	\$242,776.91	\$334,755.07	\$471,864.56	\$402,220.00

TABLE I. — *Summary of Financial Transactions.* Town.

RECEIPTS.	Westport POPULATION 4,355	Swansea POPULATION 4,327	Templeton POPULATION 4,302	Dalton POPULATION 4,282
REVENUE.	\$185,485.08	\$157,837.85	\$178,081.22	\$239,618.97
General	167,943.84	115,639.88	120,611.06	197,018.49
<i>Taxes</i>	<i>161,252.60</i>	<i>103,488.93</i>	<i>106,446.97</i>	<i>189,822.03</i>
Property, poll, and income	159,125.21	101,614.70	102,762.18	175,520.06
Corporation, bank, etc.	2,127.39	1,874.23	3,684.79	14,301.97
<i>Licenses and permits</i>	<i>2,796.38</i>	<i>1,724.00</i>	<i>1,930.50</i>	<i>542.55</i>
<i>Fines and forfeits</i>	<i>360.00</i>	<i>317.00</i>	<i>20.90</i>	<i>93.50</i>
<i>Grants and gifts</i>	<i>3,534.86</i>	<i>10,109.95</i>	<i>12,212.69</i>	<i>6,560.41</i>
For expenses	3,534.86	10,109.95	12,212.69	6,560.41
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	17,541.24	42,197.97	57,470.16	42,600.48
<i>Special assessments</i>	—	—	—	<i>25.00</i>
To meet expenses	—	—	—	25.00
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,007.83</i>	<i>5,437.53</i>	<i>4,486.99</i>	<i>4,943.12</i>
<i>Departmental</i>	<i>6,607.36</i>	<i>12,006.33</i>	<i>15,233.30</i>	<i>29,932.28</i>
General government	25	275.20	—	65.00
Protection of persons and property	73.12	205.40	42.57	49.79
Health and sanitation	875.20	254.75	—	—
Highways	198.45	10.00	1,365.49	168.41
Charities	2,886.81	6,837.72	11,650.40	22,559.25
Soldiers' benefits	555.50	180.00	722.58	609.50
Schools	305.01	4,166.54	1,370.69	5,854.89
Libraries	15.02	44.72	81.57	361.69
Recreation	—	—	—	—
Unclassified	598.00	12.00	—	263.75
<i>Public service enterprises</i>	<i>612.16</i>	—	<i>32,190.57</i>	—
Electric light	—	—	32,190.57	—
Water	—	—	—	—
All other	612.16	—	—	—
<i>Cemeteries</i>	<i>1,506.20</i>	<i>226.75</i>	<i>1,228.07</i>	<i>1,182.94</i>
<i>Interest</i>	<i>3,907.69</i>	<i>24,527.36</i>	<i>4,331.23</i>	<i>6,517.14</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	22,388.57	1,433.81	5,009.19
All other	3,907.69	2,138.79	2,897.42	1,507.95
NON-REVENUE.	\$242,617.09	\$145,642.92	\$187,212.59	\$191,437.64
Offsets to outlays	1,471.71	—	6,057.81	11,425.54
<i>Departmental</i>	<i>1,471.71</i>	—	<i>6,057.81</i>	<i>11,425.54</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	220,500.00	119,000.00	160,974.00	151,200.00
<i>Loans, general purposes</i>	—	—	<i>30,974.00</i>	<i>6,200.00</i>
<i>Loans, public service enterprises</i>	<i>2,500.00</i>	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>218,000.00</i>	<i>119,000.00</i>	<i>130,000.00</i>	<i>145,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	1,561.36	306.30	4,332.65
<i>From sinking funds</i>	—	—	—	—
All other	—	1,561.36	306.30	4,332.65
Refunds	863.57	449.78	391.94	373.90
Agency, trust, and investment	19,781.81	24,631.78	19,482.54	24,105.55
<i>Taxes and licenses for State</i>	<i>8,400.00</i>	<i>6,500.00</i>	<i>5,200.00</i>	<i>9,307.00</i>
<i>Taxes for county</i>	<i>6,204.40</i>	<i>4,801.02</i>	<i>4,847.00</i>	<i>14,424.75</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,920.81</i>	<i>12,370.16</i>	<i>8,568.16</i>	—
All other	1,256.60	960.60	867.38	373.80
RECAPITULATION.				
Revenue and offsets to outlays	\$186,956.79	\$157,837.85	\$184,139.03	\$251,044.51
Premiums	—	—	—	—
Municipal indebtedness	220,500.00	119,000.00	160,974.00	151,200.00
Transfers and refunds	863.57	2,011.14	698.24	4,706.55
Agency, trust, and investment	19,781.81	24,631.78	19,482.54	24,105.55
Total receipts	\$428,102.17	\$303,480.77	\$365,293.81	\$431,056.61
<i>Balance on hand, including funds</i>	<i>42,595.38</i>	<i>506.02</i>	<i>58,400.38</i>	<i>9,725.55</i>
GRAND TOTAL	\$470,697.55	\$303,986.79	\$423,694.19	\$440,782.16

PAYMENTS.	Westport POPULATION 4,355	Swansea POPULATION 4,327	Templeton POPULATION 4,302	Dalton POPULATION 4,282
Maintenance	\$164,293.03	\$142,306.57	\$172,393.24	\$192,925.52
<i>Departmental</i>	<i>161,681.37</i>	<i>141,863.82</i>	<i>148,533.71</i>	<i>188,537.10</i>
General government	14,730.30	7,256.24	6,555.72	13,869.57
Protection of persons and property	13,469.52	7,983.22	7,321.87	7,256.19
Health and sanitation	9,516.06	5,410.13	3,030.01	4,268.69
Highways	27,336.81	34,631.53	30,946.16	20,009.53
Charities	26,804.76	19,576.49	41,816.27	58,381.02
Soldiers' benefits	3,288.69	1,074.65	5,890.84	8,479.31
Schools	62,843.72	62,904.34	48,242.81	66,815.02
Libraries	449.50	2,062.33	2,357.63	4,120.72
Recreation	54.84	44.89	128.88	1,752.96
Pensions	—	—	—	1,160.00
Unclassified	3,187.17	920.00	2,233.52	2,424.09
<i>Public service enterprises</i>	<i>251.84</i>	<i>—</i>	<i>21,839.27</i>	<i>—</i>
Electric light	—	—	21,839.27	—
Water	—	—	—	—
All other	251.84	—	—	—
<i>Cemeteries</i>	<i>2,359.82</i>	<i>421.75</i>	<i>2,037.02</i>	<i>4,388.07</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>21.00</i>	<i>3.24</i>	<i>.35</i>
Interest	3,091.22	3,760.94	5,063.42	5,552.06
<i>Loans, general purposes</i>	<i>3,047.47</i>	<i>3,760.94</i>	<i>5,063.42</i>	<i>5,552.06</i>
<i>Loans, public service enterprises</i>	<i>43.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	13,246.36	4,464.43	49,017.52	38,789.80
<i>Departmental</i>	<i>8,528.83</i>	<i>4,464.43</i>	<i>39,871.57</i>	<i>38,789.80</i>
General government	—	475.00	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	649.23	—	—	—
Highways	3,725.19	3,989.43	12,788.00	38,186.05
Charities	—	—	—	—
Schools	1,898.12	—	26,590.46	157.01
Libraries	—	—	—	—
Recreation	—	—	493.11	446.74
Unclassified	2,256.29	—	—	—
<i>Public service enterprises</i>	<i>4,000.00</i>	<i>—</i>	<i>9,145.95</i>	<i>—</i>
Electric light	—	—	9,145.95	—
Water	—	—	—	—
All other	4,000.00	—	—	—
<i>Cemeteries</i>	<i>717.53</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	206,060.00	102,300.00	130,456.00	161,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>6,060.00</i>	<i>7,500.00</i>	<i>10,456.00</i>	<i>11,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>200,000.00</i>	<i>94,800.00</i>	<i>120,000.00</i>	<i>150,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,561.36	306.30	4,332.65
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,561.36</i>	<i>306.30</i>	<i>4,332.65</i>
Refunds	863.57	449.78	391.94	373.90
Agency, trust, and investment	19,781.81	24,802.46	19,488.16	24,172.15
<i>Taxes and licenses for State</i>	<i>8,400.00</i>	<i>6,500.00</i>	<i>5,200.00</i>	<i>9,307.00</i>
<i>Taxes for county</i>	<i>6,304.40</i>	<i>4,801.02</i>	<i>4,847.00</i>	<i>14,424.75</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,920.81</i>	<i>12,550.44</i>	<i>8,573.78</i>	<i>—</i>
<i>All other</i>	<i>1,256.60</i>	<i>951.00</i>	<i>867.38</i>	<i>440.40</i>
RECAPITULATION.				
Maintenance and interest	\$167,384.25	\$146,067.51	\$177,456.66	\$198,477.58
Permanent debt (except from sinking funds)	6,060.00	7,500.00	10,456.00	11,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,246.36	4,464.43	49,017.52	38,789.80
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	200,000.00	94,800.00	120,000.00	150,000.00
Transfers (except to sinking funds) and refunds	863.57	2,011.14	698.24	4,706.55
Agency, trust, and investment	19,781.81	24,802.46	19,488.16	24,172.15
Total payments	\$407,335.99	\$279,645.54	\$377,116.58	\$427,146.08
Balance on hand, including funds	63,361.56	24,341.25	46,577.61	13,636.08
GRAND TOTAL	\$470,697.55	\$303,986.79	\$423,694.19	\$440,782.16

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Williamstown POPULATION 4,272	Oxford POPULATION 4,249	Lee POPULATION 4,178	Medfield POPULATION 4,162
REVENUE.	\$233,064.78	\$185,247.55	\$169,611.05	\$121,730.11
General	210,816.02	157,123.66	148,577.68	103,752.60
<i>Taxes</i>	<i>205,401.68</i>	<i>135,419.60</i>	<i>143,351.98</i>	<i>92,927.43</i>
Property, poll, and income	201,668.85	131,583.97	131,900.16	91,697.06
Corporation, bank, etc.	3,732.83	3,835.63	11,451.82	1,230.30
<i>Licenses and permits</i>	<i>1,923.81</i>	<i>6,658.74</i>	<i>2,153.70</i>	<i>1,218.50</i>
<i>Fines and forfeits</i>	<i>1,031.20</i>	<i>212.50</i>	<i>1,039.80</i>	<i>87.00</i>
<i>Grants and gifts</i>	<i>2,397.50</i>	<i>14,832.82</i>	<i>2,032.20</i>	<i>9,519.72</i>
For expenses	2,397.50	14,832.82	2,032.20	9,519.72
For outlays	—	—	—	—
All other	61.83	—	—	—
Commercial	22,248.76	28,123.89	21,033.37	17,977.50
<i>Special assessments</i>	<i>20.00</i>	—	—	<i>24.60</i>
To meet expenses	20.00	—	—	24.60
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>8,400.48</i>	<i>4,769.35</i>	<i>5,129.48</i>	<i>3,418.20</i>
<i>Departmental</i>	<i>9,254.21</i>	<i>16,048.85</i>	<i>12,587.43</i>	<i>4,492.50</i>
General government	—	598.40	900.00	578.30
Protection of persons and property	59.50	75.38	77.66	145.15
Health and sanitation	44.11	131.08	—	478.97
Highways	.20	3,249.21	611.26	284.22
Charities	5,134.93	9,272.02	5,284.57	2,414.67
Soldiers' benefits	48.00	682.72	302.00	—
Schools	2,907.04	1,969.00	5,290.52	508.80
Libraries	131.67	71.04	—	82.40
Recreation	—	—	83.15	—
Unclassified	928.76	—	38.27	—
<i>Public service enterprises</i>	—	—	—	<i>6,794.50</i>
Electric light	—	—	—	—
Water	—	—	—	6,794.50
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,935.97</i>	<i>1,724.20</i>	<i>869.30</i>	<i>1,278.90</i>
<i>Interest</i>	<i>2,638.10</i>	<i>5,581.49</i>	<i>2,447.16</i>	<i>1,968.60</i>
On sinking funds	—	—	—	—
On trust and investment funds	38.00	995.45	—	462.00
All other	2,600.10	4,586.04	2,447.16	1,506.60
NON-REVENUE.	\$183,710.09	\$109,269.68	\$200,541.33	\$89,566.20
Offsets to outlays	25,159.59	—	9,496.02	—
<i>Departmental</i>	<i>25,159.59</i>	—	<i>9,496.02</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	128,510.43	94,211.25	170,000.00	80,000.00
<i>Loans, general purposes</i>	<i>26,000.00</i>	<i>2,711.25</i>	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>91,500.00</i>	<i>170,000.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>2,482.87</i>	—	—	—
<i>Premiums</i>	<i>27.56</i>	—	—	—
Transfers	690.75	1,209.92	—	353.80
<i>From sinking funds</i>	—	—	—	—
All other	690.75	1,209.92	—	353.80
Refunds	617.68	562.62	123.84	507.30
Agency, trust, and investment	28,731.64	13,285.89	20,921.47	8,705.10
<i>Taxes and licenses for State</i>	<i>10,106.85</i>	<i>5,100.00</i>	<i>7,628.18</i>	<i>4,300.00</i>
<i>Taxes for county</i>	<i>15,665.59</i>	<i>4,754.00</i>	<i>11,787.97</i>	<i>2,257.50</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,952.00</i>	<i>2,462.89</i>	<i>1,079.92</i>	<i>1,548.10</i>
All other	1,007.20	999.00	425.40	599.00
RECAPITULATION.				
Revenue and offsets to outlays	\$258,224.37	\$185,247.55	\$179,107.07	\$121,730.11
Premiums	27.56	—	—	—
Municipal indebtedness	128,482.87	94,211.25	170,000.00	80,000.00
Transfers and refunds	1,308.43	1,772.54	123.84	861.10
Agency, trust, and investment	28,731.64	13,285.89	20,921.47	8,705.10
Total receipts	\$416,774.87	\$294,517.23	\$370,152.38	\$211,296.21
Balance on hand, including funds	34,849.27	20,889.06	17,532.39	30,280.10
GRAND TOTAL	\$451,624.14	\$315,406.29	\$387,684.77	\$241,576.31

Graded According to Population of 1935 — Continued.

PAYMENTS.	Williamstown POPULATION 4,272	Oxford POPULATION 4,249	Lee POPULATION 4,178	Medfield POPULATION 4,162
Maintenance	\$164,418.84	\$144,324.92	\$153,561.71	\$95,707.10
<i>Departmental</i>	<i>161,137.27</i>	<i>142,984.23</i>	<i>151,193.52</i>	<i>88,487.53</i>
General government	9,439.57	8,347.01	8,743.26	8,905.61
Protection of persons and property	4,707.56	9,261.89	9,199.75	7,010.53
Health and sanitation	8,648.40	4,200.58	4,478.71	2,820.93
Highways	19,877.39	26,334.28	22,684.17	22,239.77
Charities	33,853.52	29,911.26	37,512.85	13,318.79
Soldiers' benefits	1,882.14	3,951.79	4,956.53	1,328.20
Schools	76,208.52	54,952.34	58,315.70	29,218.23
Libraries	3,072.10	1,957.65	2,299.33	2,167.78
Recreation	57.55	220.97	657.37	162.78
Pensions	—	—	—	—
Unclassified	3,390.52	3,846.46	2,345.85	1,314.91
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,284.45</i>
Electric light	—	—	—	—
Water	—	—	—	5,284.45
All other	—	—	—	—
Cemeteries	3,281.57	1,340.69	2,368.19	1,935.12
Administration of trust funds	—	—	—	—
Interest	4,479.63	7,103.54	4,936.97	10,083.42
<i>Loans, general purposes</i>	<i>4,479.63</i>	<i>7,103.54</i>	<i>4,936.97</i>	<i>3,414.67</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,668.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	70,924.06	7,570.07	15,921.11	2,572.76
<i>Departmental</i>	<i>68,964.00</i>	<i>7,570.07</i>	<i>15,921.11</i>	<i>2,402.24</i>
General government	—	49.70	—	500.00
Protection of persons and property	454.95	187.47	—	123.50
Health and sanitation	30,881.19	—	747.14	1,457.04
Highways	37,434.66	3,436.30	14,782.08	265.00
Charities	—	—	—	—
Schools	193.20	3,396.60	371.89	56.70
Libraries	—	—	—	—
Recreation	—	—	20.00	—
Unclassified	—	500.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	1,960.06	—	—	170.52
Municipal indebtedness	115,914.97	109,900.00	145,000.00	107,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,000.00</i>	<i>13,400.00</i>	<i>5,000.00</i>	<i>17,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>100,000.00</i>	<i>96,500.00</i>	<i>140,000.00</i>	<i>90,000.00</i>
<i>Warrants or orders, previous years</i>	<i>2,914.97</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	690.75	1,209.92	—	353.89
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>690.75</i>	<i>1,209.92</i>	<i>—</i>	<i>353.89</i>
Refunds	617.68	562.62	123.84	507.30
Agency, trust, and investment	27,508.39	12,631.90	20,921.47	8,708.76
<i>Taxes and licenses for State</i>	<i>10,106.85</i>	<i>5,100.00</i>	<i>7,628.18</i>	<i>4,300.00</i>
<i>Taxes for county</i>	<i>15,665.59</i>	<i>4,754.00</i>	<i>11,787.97</i>	<i>2,267.91</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>728.75</i>	<i>1,801.70</i>	<i>1,079.92</i>	<i>1,551.85</i>
<i>All other</i>	<i>1,007.20</i>	<i>976.20</i>	<i>425.40</i>	<i>599.00</i>

RECAPITULATION.

Maintenance and interest	\$168,898.47	\$151,428.46	\$158,498.68	\$105,790.52
Permanent debt (except from sinking funds)	13,000.00	13,400.00	5,000.00	17,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	70,924.06	7,570.07	15,921.11	2,572.76
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	102,914.97	96,500.00	140,000.00	90,000.00
Transfers (except to sinking funds) and refunds	1,308.43	1,772.54	123.84	861.19
Agency, trust, and investment	27,508.39	12,631.90	20,921.47	8,708.76
Total payments	\$384,554.32	\$283,302.97	\$340,465.10	\$224,933.23
<i>Balance on hand, including funds</i>	<i>67,069.82</i>	<i>32,103.32</i>	<i>47,219.67</i>	<i>16,644.21</i>
GRAND TOTAL	\$451,624.14	\$315,406.29	\$387,684.77	\$241,577.44

TABLE I. — *Summary of Financial Transactions. Town.*

RECEIPTS.	Wrentham POPULATION 4,160	Provincetown POPULATION 4,071	Acushnet POPULATION 3,951	Holden POPULATION 3,914
REVENUE.	\$156,306.87	\$185,469.49	\$135,317.70	\$251,610.54
General	129,855.06	147,794.18	120,188.75	162,490.45
Taxes	115,739.54	142,228.82	112,768.05	143,582.45
Property, poll, and income	110,839.65	139,352.60	110,054.97	140,877.76
Corporation, bank, etc.	4,899.89	2,876.22	2,713.08	2,704.69
Licenses and permits	2,483.60	3,813.50	1,586.13	2,423.80
Fines and forfeits	662.13	554.95	118.60	10.00
Grants and gifts	10,969.89	1,196.91	5,716.07	16,474.80
For expenses	4,421.97	1,196.91	5,666.07	16,474.80
For outlays	6,547.92	—	50.00	—
All other	—	—	—	—
Commercial	26,451.81	37,675.31	15,128.95	89,120.09
Special assessments	—	—	177.82	20.00
To meet expenses	—	—	177.82	20.00
To meet outlays	—	—	—	—
Privileges	3,799.95	5,535.67	3,430.26	4,671.34
Departmental	7,030.66	7,828.50	6,309.98	16,870.39
General government	76.00	1,154.87	547.26	385.50
Protection of persons and property	102.40	72.65	61.01	38.17
Health and sanitation	759.39	695.00	326.30	545.47
Highways	1,647.16	—	—	5,744.43
Charities	4,079.95	1,967.53	4,944.84	8,044.64
Soldiers' benefits	130.00	209.00	—	337.00
Schools	147.21	3,629.45	372.87	1,685.20
Libraries	88.55	100.00	57.70	89.98
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	12,098.58	18,782.85	—	64,177.81
Electric light	—	—	—	43,793.18
Water	12,098.58	14,814.68	—	20,384.63
All other	—	3,968.17	—	—
Cemeteries	—	1,877.30	401.44	25.45
Interest	3,522.62	3,650.99	4,809.45	3,355.10
On sinking funds	—	—	—	—
On trust and investment funds	229.98	253.58	1,333.57	5.81
All other	3,292.64	3,397.41	3,475.88	3,349.29
NON-REVENUE.	\$71,110.03	\$105,793.15	\$131,632.29	\$70,760.52
Offsets to outlays	10,585.57	—	—	13,686.09
Departmental	10,585.57	—	—	15,069.77
Public service enterprises	—	—	—	616.32
Cemeteries	—	—	—	—
Municipal indebtedness	50,000.00	77,000.00	108,036.19	45,000.00
Loans, general purposes	—	—	5,000.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded current year	—	—	13,036.19	—
Temporary loans (including revenue loans)	50,000.00	77,000.00	90,000.00	45,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	660.80	—	2,558.05	376.21
From sinking funds	—	—	—	—
All other	660.80	—	2,558.05	376.21
Refunds	974.49	285.90	358.18	259.32
Agency, trust, and investment	8,889.17	28,507.25	20,679.87	11,438.90
Taxes and licenses for State	5,400.00	6,500.00	5,319.65	5,200.00
Taxes for county	2,835.51	11,246.62	3,914.68	4,847.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	7.26	10,371.83	2,453.30	362.64
All other	646.40	388.80	8,992.24	1,029.26
RECAPITULATION.				
Revenue and offsets to outlays	\$166,892.44	\$185,469.49	\$135,317.70	\$265,296.63
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	77,000.00	108,036.19	45,000.00
Transfers and refunds	1,635.29	285.90	2,916.23	635.53
Agency, trust, and investment	8,889.17	28,507.25	20,679.87	11,438.90
Total receipts	\$227,416.90	\$291,262.64	\$266,949.99	\$322,371.06
Balance on hand, including funds	105.78	11,423.97	2,254.27	23,885.03
GRAND TOTAL	\$227,522.68	\$302,686.61	\$269,204.26	\$346,256.09

Graded According to Population of 1935 — Continued.

PAYMENTS.	Wrentham POPULATION 4,160	Provincetown POPULATION 4,071	Acushnet POPULATION 3,951	Holden POPULATION 3,914
Maintenance	\$110,538.30	\$154,123.01	\$108,406.77	\$183,701.99
<i>Departmental</i>	<i>101,862.87</i>	<i>133,077.96</i>	<i>108,038.96</i>	<i>143,301.34</i>
General government	5,902.41	12,132.33	10,696.11	10,457.07
Protection of persons and property	15,499.88	10,103.01	6,671.03	4,908.97
Health and sanitation	3,025.13	9,345.52	6,343.32	7,001.62
Highways	19,972.01	18,961.67	7,481.99	30,623.21
Charities	16,978.21	22,095.96	16,769.48	13,866.30
Soldiers' benefits	1,475.00	2,677.86	802.30	3,086.98
Schools	30,213.95	52,396.26	56,683.40	68,361.30
Libraries	1,712.88	1,708.41	2,027.08	2,164.00
Recreation	459.41	245.50	186.70	40.07
Pensions	—	—	—	—
Unclassified	6,623.99	3,411.44	377.55	2,791.82
<i>Public service enterprises</i>	<i>8,675.43</i>	<i>18,760.62</i>	<i>—</i>	<i>40,300.89</i>
Electric light	—	—	—	34,672.45
Water	8,675.43	14,767.55	—	5,628.44
All other	—	3,993.07	—	—
<i>Cemeteries</i>	<i>—</i>	<i>2,284.43</i>	<i>367.81</i>	<i>99.76</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	2,668.47	5,772.61	3,858.44	6,112.84
<i>Loans, general purposes</i>	<i>1,663.47</i>	<i>4,887.61</i>	<i>3,858.44</i>	<i>4,242.72</i>
<i>Loans, public service enterprises</i>	<i>1,005.00</i>	<i>885.00</i>	<i>—</i>	<i>1,870.12</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	37,249.91	2,053.78	1,413.00	31,541.49
<i>Departmental</i>	<i>28,923.08</i>	<i>2,053.78</i>	<i>1,413.00</i>	<i>27,875.22</i>
General government	—	—	—	2,440.45
Protection of persons and property	632.40	450.15	—	1,829.00
Health and sanitation	195.82	—	—	—
Highways	19,253.00	900.00	1,237.00	21,840.08
Charities	—	—	—	—
Schools	—	—	—	468.24
Libraries	—	—	176.00	—
Recreation	8,841.86	510.63	—	875.84
Unclassified	—	193.00	—	421.61
<i>Public service enterprises</i>	<i>8,326.83</i>	<i>—</i>	<i>—</i>	<i>3,666.27</i>
Electric light	—	—	—	3,137.12
Water	8,326.83	—	—	529.15
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	59,000.00	99,000.00	83,280.14	60,975.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>9,000.00</i>	<i>16,000.00</i>	<i>15,535.40</i>	<i>25,975.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>13,036.19</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>83,000.00</i>	<i>50,000.00</i>	<i>35,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>4,708.55</i>	<i>—</i>
Transfers	660.80	—	2,558.05	376.21
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>660.80</i>	<i>—</i>	<i>2,558.05</i>	<i>376.21</i>
Refunds	974.49	285.90	358.18	259.32
Agency, trust, and investment	9,545.89	28,515.15	19,654.70	11,412.39
<i>Taxes and licenses for State</i>	<i>5,400.00</i>	<i>6,500.00</i>	<i>5,319.65</i>	<i>5,200.00</i>
<i>Taxes for county</i>	<i>2,835.61</i>	<i>11,246.62</i>	<i>3,914.68</i>	<i>4,847.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>665.78</i>	<i>10,379.73</i>	<i>1,421.63</i>	<i>324.54</i>
<i>All other</i>	<i>644.60</i>	<i>388.80</i>	<i>8,998.84</i>	<i>1,040.85</i>
RECAPITULATION.				
Maintenance and interest	\$113,206.77	\$159,895.62	\$112,265.21	\$189,814.83
Permanent debt (except from sinking funds)	9,000.00	16,000.00	15,535.40	25,975.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	37,249.91	2,053.78	1,413.00	31,541.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	13,036.19	—
Temporary loans	50,000.00	83,000.00	54,708.55	35,000.00
Transfers (except to sinking funds) and refunds	1,635.29	285.90	2,916.23	635.53
Agency, trust, and investment	9,545.89	28,515.15	19,654.70	11,412.39
Total payments	\$220,637.86	\$289,750.45	\$219,529.28	\$294,379.24
<i>Balance on hand, including funds</i>	<i>6,884.82</i>	<i>12,936.16</i>	<i>49,674.98</i>	<i>51,876.85</i>
GRAND TOTAL	\$227,522.68	\$302,686.61	\$269,204.26	\$346,256.09

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Belchertown POPULATION 3,863	Ayer POPULATION 3,861	Weston POPULATION 3,848	Scituate POPULATION 3,846
REVENUE.	\$119,926.91	\$168,518.82	\$272,494.66	\$516,717.75
General	99,964.63	132,792.66	215,230.97	380,326.18
Taxes	71,535.84	123,052.78	212,766.96	372,497.34
Property, poll, and income	70,653.93	120,075.58	208,909.22	366,820.87
Corporation, bank, etc.	881.91	1,977.20	3,857.74	5,676.47
Licenses and permits	2,003.00	3,788.30	252.50	3,533.35
Fines and forfeits	92.05	79.60	84.00	400.80
Grants and gifts	26,333.74	6,805.58	2,127.51	3,773.48
For expenses	26,333.74	6,805.58	2,127.51	3,773.48
For outlays	—	—	—	—
All other	—	66.40	—	121.21
Commercial	19,962.28	35,726.16	57,263.69	136,391.57
Special assessments	—	—	—	2,270.69
To meet expenses	—	—	—	2,270.69
To meet outlays	—	—	—	—
Privileges	4,318.84	3,824.23	10,753.00	11,361.10
Departmental	12,689.43	16,421.48	4,538.58	14,387.39
General government	29.50	282.00	618.36	842.63
Protection of persons and property	27.33	106.43	28.93	92.58
Health and sanitation	—	566.06	—	23.75
Highways	1,261.33	3,176.07	8.94	—
Charities	6,644.02	4,878.24	150.93	11,740.80
Soldiers' benefits	471.00	132.00	80.00	779.95
Schools	4,146.25	7,257.18	3,271.27	647.73
Libraries	—	—	366.05	—
Recreation	—	—	14.40	—
Unclassified	10.00	23.50	—	259.95
Public service enterprises	—	12,368.69	28,971.36	99,317.87
Electric light	—	—	—	—
Water	—	12,368.69	28,971.36	99,317.87
All other	—	—	—	—
Cemeteries	492.00	—	3,002.67	—
Interest	2,562.01	3,111.76	9,997.18	9,054.52
On sinking funds	—	—	—	—
On trust and investment funds	926.99	520.37	6,445.46	581.75
All other	1,635.02	2,591.39	3,551.72	8,472.77
NON-REVENUE.	\$80,528.20	\$104,674.80	\$184,823.86	\$454,932.58
Offsets to outlays	21,926.79	13,018.15	—	17,796.93
Departmental	21,926.79	13,018.15	—	17,796.93
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	40,000.00	80,000.00	115,000.00	395,501.18
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	21,500.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	40,000.00	80,000.00	115,000.00	375,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	1.18
Transfers	4,274.04	—	365.00	18.00
From sinking funds	—	—	—	—
All other	4,274.04	—	365.00	18.00
Refunds	854.41	180.86	783.52	1,950.34
Agency, trust, and investment	13,472.96	11,475.79	68,675.34	38,716.13
Taxes and licenses for State	2,400.00	5,500.00	12,525.85	17,300.00
Taxes for county	4,831.53	5,471.60	12,435.46	20,248.18
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	5,565.23	9.79	42,524.83	111.35
All other	676.20	494.40	1,189.20	1,056.60
RECAPITULATION.				
Revenue and offsets to outlays	\$141,853.70	\$181,536.97	\$272,494.66	\$534,514.68
Premiums	—	—	—	1.18
Municipal indebtedness	40,000.00	80,000.00	115,000.00	396,500.00
Transfers and refunds	5,128.45	180.86	1,148.52	1,968.34
Agency, trust, and investment	13,472.96	11,475.79	68,675.34	38,716.13
Total receipts	\$200,455.11	\$273,193.62	\$457,318.52	\$971,700.33
Balance on hand, including funds	4,353.39	3,673.67	36,068.17	29,105.12
GRAND TOTAL	\$204,808.50	\$276,867.29	\$493,386.69	\$1,000,805.45

graded According to Population of 1935 — Continued.

PAYMENTS.	Belchertown POPULATION 3,863	Ayer POPULATION 3,861	Weston POPULATION 3,848	Scituate POPULATION 3,846
Maintenance	\$98,954.15	\$124,534.92	\$204,376.00	\$368,704.44
<i>Departmental</i>	<i>98,158.30</i>	<i>116,473.48</i>	<i>183,932.99</i>	<i>329,280.46</i>
General government	3,477.97	8,483.28	13,209.30	23,611.84
Protection of persons and property	3,995.06	11,030.09	25,219.62	82,059.17
Health and sanitation	1,546.09	3,017.64	5,501.57	18,677.96
Highways	28,651.64	19,300.69	45,223.97	66,632.94
Charities	13,144.98	19,019.35	6,922.87	37,808.08
Soldiers' benefits	364.92	3,609.24	375.00	7,721.33
Schools	44,124.93	47,368.90	68,537.24	78,409.84
Libraries	798.52	1,700.00	9,011.49	2,377.04
Recreation	49.01	410.53	5,797.87	2,737.51
Pensions	—	—	—	—
Unclassified	2,005.18	2,533.76	4,134.06	9,244.75
<i>Public service enterprises</i>	<i>—</i>	<i>8,061.44</i>	<i>12,591.27</i>	<i>39,423.98</i>
Electric light	—	—	—	—
Water	—	8,061.44	12,591.27	39,423.98
All other	—	—	—	—
Cemeteries	795.85	—	7,807.83	—
Administration of trust funds	—	—	43.91	—
Interest	1,704.31	6,608.84	17,670.46	36,033.13
<i>Loans, general purposes</i>	<i>1,704.31</i>	<i>5,952.17</i>	<i>8,677.96</i>	<i>7,899.38</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>656.67</i>	<i>8,992.50</i>	<i>28,133.75</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	29,702.51	20,688.29	27,599.97	76,772.89
<i>Departmental</i>	<i>29,702.51</i>	<i>20,626.29</i>	<i>8,183.97</i>	<i>52,900.14</i>
General government	—	—	—	—
Protection of persons and property	—	3,314.07	—	1,689.96
Health and sanitation	—	851.26	—	—
Highways	29,702.51	16,360.96	5,799.66	50,052.58
Charities	—	—	—	—
Schools	—	—	—	857.60
Libraries	—	—	—	—
Recreation	—	—	2,384.31	300.00
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>162.00</i>	<i>19,416.00</i>	<i>23,872.75</i>
Electric light	—	—	—	—
Water	—	162.00	19,416.00	23,872.75
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	49,000.00	99,500.00	135,375.23	439,150.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>19,500.00</i>	<i>35,375.23</i>	<i>64,150.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>45,000.00</i>	<i>80,000.00</i>	<i>100,000.00</i>	<i>375,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	4,274.04	—	365.00	18.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>365.00</i>	<i>18.00</i>
<i>All other</i>	<i>4,274.04</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	854.41	180.86	783.52	1,950.34
Revenue, trust, and investment	9,960.78	12,735.77	70,041.54	38,672.24
<i>Taxes and licenses for State</i>	<i>2,490.09</i>	<i>5,500.00</i>	<i>12,525.85</i>	<i>17,300.00</i>
<i>Taxes for county</i>	<i>4,831.53</i>	<i>5,471.60</i>	<i>12,435.46</i>	<i>20,248.18</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,053.05</i>	<i>1,195.77</i>	<i>43,894.63</i>	<i>67.46</i>
<i>All other</i>	<i>676.20</i>	<i>568.40</i>	<i>1,185.60</i>	<i>1,066.60</i>
RECAPITULATION.				
Maintenance and interest	\$100,658.46	\$131,143.76	\$222,046.46	\$404,737.57
Permanent debt (except from sinking funds)	4,000.00	19,500.00	35,375.23	64,150.00
Making fund requirements from revenue	—	—	—	—
Outlays	29,702.51	20,688.29	27,599.97	76,772.89
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	45,000.00	80,000.00	100,000.00	375,000.00
Transfers (except to sinking funds) and refunds	5,128.45	180.86	1,148.52	1,968.34
Revenue, trust, and investment	9,960.78	12,735.77	70,041.54	38,672.24
Total payments	\$194,450.20	\$264,248.68	\$456,211.72	\$961,301.04
Balance on hand, including funds	10,358.30	12,618.61	37,174.97	39,504.41
GRAND TOTAL	\$204,808.50	\$276,867.29	\$493,386.69	\$1,000,805.45

TABLE I. — *Summary of Financial Transactions. Town*

RECEIPTS.	Westford POPULATION 3,789	Sharon POPULATION 3,683	East Bridgewater POPULATION 3,670	Warren POPULATION 3,662
REVENUE.	\$208,727.87	\$243,312.02	\$228,430.40	\$158,877.6
General	184,628.55	194,711.92	188,934.38	132,787.6
<i>Taxes</i>	<i>166,427.07</i>	<i>190,889.25</i>	<i>183,686.52</i>	<i>109,666.8</i>
Property, poll, and income	151,575.03	188,696.14	158,054.99	106,270.4
Corporation, bank, etc.	14,852.04	2,193.11	25,631.53	3,396.4
<i>Licenses and permits</i>	<i>979.00</i>	<i>960.00</i>	<i>980.72</i>	<i>3,885.4</i>
<i>Fines and forfeits</i>	<i>47.50</i>	<i>202.24</i>	<i>207.50</i>	<i>121.5</i>
<i>Grants and gifts</i>	<i>17,174.98</i>	<i>2,660.43</i>	<i>4,059.64</i>	<i>19,113.8</i>
For expenses	17,174.98	2,660.43	4,059.64	19,113.8
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	24,099.32	48,600.10	39,496.02	26,090.0
<i>Special assessments</i>	—	<i>57.24</i>	<i>175.34</i>	—
To meet expenses	—	—	175.34	—
To meet outlays	—	57.24	—	—
<i>Privileges</i>	<i>4,802.00</i>	<i>10,128.72</i>	<i>4,915.05</i>	<i>2,965.5</i>
<i>Departmental</i>	<i>16,840.24</i>	<i>9,338.13</i>	<i>18,373.34</i>	<i>18,194.4</i>
General government	244.09	94.90	199.78	434.7
Protection of persons and property	33.00	92.46	140.96	83.2
Health and sanitation	145.80	219.15	369.00	538.9
Highways	10,044.86	993.35	8.97	5,149.6
Charities	4,863.26	6,503.33	15,813.17	5,637.6
Soldiers' benefits	180.00	222.50	600.00	212.0
Schools	1,263.75	970.74	820.37	6,034.0
Libraries	39.28	241.70	46.36	—
Recreation	26.20	—	—	104.2
Unclassified	—	—	374.73	—
<i>Public service enterprises</i>	—	<i>21,609.79</i>	<i>10,302.10</i>	—
Electric light	—	—	—	—
Water	—	21,609.79	10,302.10	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>939.50</i>	—	—	<i>2,483.5</i>
<i>Interest</i>	<i>1,517.58</i>	<i>7,466.22</i>	<i>5,730.19</i>	<i>2,446.3</i>
On sinking funds	—	—	—	—
On trust and investment funds	760.92	846.22	957.38	445.8
All other	756.66	6,620.00	4,772.81	2,000.5
NON-REVENUE.	\$204,371.41	\$266,219.79	\$199,638.06	\$124,202.9
Offsets to outlays	15,171.83	341.95	17,792.52	230.0
<i>Departmental</i>	<i>15,171.83</i>	<i>341.95</i>	<i>17,792.52</i>	<i>230.0</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	170,000.00	247,176.59	160,000.00	110,000.0
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	<i>45,000.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>170,000.00</i>	<i>202,000.00</i>	<i>160,000.00</i>	<i>110,000.0</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	<i>176.59</i>	—	—
Transfers	1,406.94	850.53	496.40	108.5
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>1,406.94</i>	<i>850.53</i>	<i>496.40</i>	<i>108.5</i>
Refunds	1,838.90	1,400.06	338.24	418.4
Agency, trust, and investment	15,953.74	16,450.66	21,010.90	13,445.8
<i>Taxes and licenses for State</i>	<i>6,209.66</i>	<i>9,016.57</i>	<i>7,800.00</i>	<i>5,010.0</i>
<i>Taxes for county</i>	<i>6,167.99</i>	<i>4,725.86</i>	<i>9,129.24</i>	<i>4,661.0</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>3,081.09</i>	<i>1,666.63</i>	<i>3,560.26</i>	<i>3,245.0</i>
<i>All other</i>	<i>495.00</i>	<i>1,041.60</i>	<i>521.40</i>	<i>529.8</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$223,899.70	\$243,653.97	\$246,222.92	\$159,107.7
Premiums	—	176.59	—	—
Municipal indebtedness	170,000.00	247,000.00	160,000.00	110,000.0
Transfers and refunds	3,245.84	2,250.59	834.64	527.0
Agency, trust, and investment	15,953.74	16,450.66	21,010.90	13,445.8
Total receipts	\$413,099.28	\$509,531.81	\$428,068.46	\$283,080.6
Balance on hand, including funds	24,200.66	780.61	3.71	11,549.8
GRAND TOTAL	\$437,299.94	\$510,312.42	\$428,072.17	\$294,630.4

Graded According to Population of 1935 — Continued.

PAYMENTS.	Westford POPULATION 3,789	Sharon POPULATION 3,683	East Bridgewater POPULATION 3,670	Warren POPULATION 3,662
Maintenance	\$184,056.56	\$185,215.32	\$179,142.30	\$139,349.23
Departmental	182,665.05	175,219.58	166,380.16	137,020.33
General government	7,472.85	12,534.04	11,943.66	7,542.67
Protection of persons and property	11,800.84	18,984.90	10,541.77	10,950.58
Health and sanitation	6,103.19	5,678.41	10,991.12	6,054.14
Highways	50,551.23	33,308.20	25,276.26	36,905.89
Charities	27,599.57	23,172.31	37,978.61	19,018.37
Soldiers' benefits	4,867.47	2,928.03	3,766.83	3,474.29
Schools	67,228.25	69,021.13	56,018.73	50,246.23
Libraries	2,619.55	3,122.64	4,194.58	1,807.21
Recreation	766.14	303.10	783.21	327.89
Pensions	—	—	—	—
Unclassified	3,655.96	6,166.82	4,885.39	693.06
Public service enterprises	—	9,995.74	12,762.14	—
Electric light	—	—	—	—
Water	—	9,995.74	12,762.14	—
All other	—	—	—	—
Cemeteries	1,391.51	—	—	2,328.90
Administration of trust funds	—	—	—	—
Interest	4,322.73	11,263.47	4,891.00	5,380.85
Loans, general purposes	4,322.73	10,450.97	3,398.49	5,380.85
Loans, public service enterprises	—	812.50	1,492.51	—
Loans, cemeteries	—	—	—	—
Outlays	34,951.11	57,362.06	26,717.05	4,344.32
Departmental	34,951.11	8,597.08	25,323.99	4,344.32
General government	4,878.44	—	—	—
Protection of persons and property	1,490.00	1,803.62	855.16	230.08
Health and sanitation	—	326.37	—	—
Highways	22,535.67	6,467.09	22,093.33	—
Charities	1,346.44	—	40.00	—
Schools	—	—	2,335.50	—
Libraries	—	—	—	—
Recreation	4,700.56	—	—	4,114.24
Unclassified	—	—	—	—
Public service enterprises	—	48,764.98	1,393.06	—
Electric light	—	—	—	—
Water	—	48,764.98	1,393.06	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	163,500.00	223,453.78	150,407.82	114,500.00
From sinking funds	—	—	—	—
From revenue and other sources	8,500.00	15,453.78	19,000.00	9,500.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	155,000.00	208,000.00	130,000.00	105,000.00
Warrants or orders, previous years	—	—	1,407.82	—
Transfers	1,406.94	850.53	496.40	108.58
To sinking funds from revenue	—	—	—	—
All other	1,406.94	850.53	496.40	108.58
Refunds	1,838.90	1,400.06	338.24	418.49
Agency, trust, and investment	15,572.72	16,076.90	20,616.04	13,436.63
Taxes and licenses for State	6,299.66	9,016.57	7,800.00	5,010.00
Taxes for county	6,167.99	4,725.86	9,129.24	4,661.00
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	2,700.07	1,291.07	3,173.80	3,247.23
All other	495.00	1,043.40	513.00	518.40
RECAPITULATION.				
Maintenance and interest	\$188,379.29	\$196,478.79	\$184,033.30	\$144,730.08
Permanent debt (except from sinking funds)	8,500.00	15,453.78	19,000.00	9,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	34,951.11	57,362.06	26,717.05	4,344.32
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	155,000.00	208,000.00	131,407.82	105,000.00
Transfers (except to sinking funds) and refunds	3,245.84	2,250.59	834.64	527.07
Agency, trust, and investment	15,572.72	16,076.90	20,616.04	13,436.63
Total payments	\$405,648.96	\$495,622.12	\$382,608.85	\$277,538.10
Balance on hand, including funds	31,650.98	14,690.30	45,463.32	17,092.36
GRAND TOTAL	\$437,299.94	\$510,312.42	\$428,072.17	\$294,630.46

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rockport POPULATION 3,634	Barre POPULATION 3,509	Nantucket POPULATION 3,495	Cohasset POPULATION 3,418
REVENUE.	\$266,853.07	\$177,465.05	\$309,411.88	\$296,719.14
General	208,087.06	154,625.68	281,073.94	269,961.01
<i>Taxes</i>	<i>203,987.21</i>	<i>127,162.14</i>	<i>274,198.97</i>	<i>265,110.17</i>
Property, poll, and income	200,895.86	119,425.33	268,591.96	260,528.12
Corporation, bank, etc.	3,091.35	7,736.81	5,607.01	4,582.05
<i>Licenses and permits</i>	<i>627.85</i>	<i>1,709.09</i>	<i>3,114.50</i>	<i>2,230.84</i>
<i>Fines and forfeits</i>	<i>69.00</i>	<i>322.57</i>	<i>618.00</i>	<i>106.80</i>
<i>Grants and gifts</i>	<i>3,403.00</i>	<i>25,431.88</i>	<i>3,142.47</i>	<i>2,413.20</i>
For expenses	3,403.00	25,431.88	3,142.47	2,413.20
For outlays	—	—	—	—
<i>All other</i>	—	—	—	<i>100.00</i>
Commercial	58,766.01	22,839.37	28,337.94	26,758.13
<i>Special assessments</i>	<i>19.25</i>	—	<i>395.00</i>	<i>245.28</i>
To meet expenses	19.25	—	—	245.28
To meet outlays	—	—	395.00	—
<i>Privileges</i>	<i>5,363.08</i>	<i>4,160.92</i>	<i>7,803.13</i>	<i>7,448.48</i>
<i>Departmental</i>	<i>14,438.45</i>	<i>10,111.58</i>	<i>9,706.79</i>	<i>11,671.05</i>
General government	192.55	97.75	53.28	1,474.50
Protection of persons and property	66.88	46.80	40.34	448.68
Health and sanitation	429.94	427.14	820.39	60.85
Highways	36.50	2,510.17	21.00	9.04
Charities	9,324.54	5,031.84	7,529.56	5,528.03
Soldiers' benefits	306.00	220.00	794.00	370.00
Schools	75.67	1,777.70	—	3,741.67
Libraries	263.40	—	—	—
Recreation	—	—	—	—
Unclassified	3,742.97	.18	448.22	38.28
<i>Public service enterprises</i>	<i>30,962.82</i>	<i>5,521.00</i>	<i>8,914.29</i>	—
Electric light	—	—	—	—
Water	30,962.82	5,521.00	8,914.29	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,879.61</i>	<i>246.46</i>	<i>364.27</i>	<i>403.04</i>
<i>Interest</i>	<i>6,102.80</i>	<i>2,799.41</i>	<i>1,154.46</i>	<i>6,990.28</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,444.10	1,168.72	35.21	2,235.24
All other	4,658.70	1,630.69	1,119.25	4,755.04
NON-REVENUE.	\$196,938.77	\$111,196.93	\$226,069.80	\$171,150.33
Offsets to outlays	58.20	13,243.72	—	432.50
<i>Departmental</i>	<i>58.20</i>	<i>13,243.72</i>	—	<i>432.50</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	175,000.00	85,000.00	186,000.00	143,163.45
<i>Loans, general purposes</i>	—	—	<i>11,000.00</i>	<i>35,000.00</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>175,000.00</i>	<i>85,000.00</i>	<i>175,000.00</i>	<i>108,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	<i>163.45</i>
Transfers	433.65	909.79	1,982.00	1,217.37
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	<i>433.65</i>	<i>909.79</i>	<i>1,982.00</i>	<i>1,217.37</i>
Refunds	1,072.15	479.93	686.14	1,487.14
Agency, trust, and investment	20,374.77	11,563.49	37,401.66	24,849.87
<i>Taxes and licenses for State</i>	<i>8,200.00</i>	<i>5,020.49</i>	<i>16,332.00</i>	<i>14,134.68</i>
<i>Taxes for county</i>	<i>6,661.77</i>	<i>4,660.00</i>	<i>16,217.20</i>	<i>7,403.86</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>5,037.80</i>	<i>1,085.60</i>	<i>4,090.01</i>	<i>2,571.54</i>
<i>All other</i>	<i>475.20</i>	<i>797.40</i>	<i>672.45</i>	<i>739.80</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$266,911.27	\$190,708.77	\$309,411.88	\$297,151.64
Premiums	—	—	—	163.45
Municipal indebtedness	175,000.00	85,000.00	186,000.00	143,000.00
Transfers and refunds	1,505.80	1,389.72	2,668.14	2,704.51
Agency, trust, and investment	20,374.77	11,563.49	37,401.66	24,849.87
Total receipts	\$463,791.84	\$288,661.98	\$535,481.68	\$467,869.47
<i>Balance on hand, including funds</i>	<i>15,795.23</i>	<i>9,769.24</i>	<i>21,668.84</i>	<i>32,893.78</i>
GRAND TOTAL	\$479,587.07	\$298,431.22	\$557,150.52	\$500,763.25

Graded According to Population of 1935 — Continued.

PAYMENTS.	Rockport POPULATION 3,634	Barre POPULATION 3,509	Nantucket POPULATION 3,495	Cohasset POPULATION 3,418
Maintenance	\$184,046.21	\$156,351.13	\$246,395.51	\$265,614.75
<i>Departmental</i>	<i>159,064.09</i>	<i>154,869.41</i>	<i>238,286.63</i>	<i>264,592.49</i>
General government	17,965.02	6,263.91	15,029.33	20,260.14
Protection of persons and property	18,116.37	7,086.52	37,131.35	53,801.27
Health and sanitation	6,839.89	5,561.38	25,789.73	10,426.87
Highways	19,509.70	46,826.04	34,898.84	58,945.83
Charities	36,724.65	20,038.10	44,351.67	32,893.82
Soldiers' benefits	2,754.62	1,001.20	6,055.04	3,057.28
Schools	47,980.89	63,079.67	59,714.71	73,743.32
Libraries	3,685.76	1,866.38	3,000.00	6,238.25
Recreation	2,182.50	564.12	3,490.68	2,872.36
Pensions	—	—	—	—
Unclassified	3,304.69	2,582.09	8,825.28	2,353.35
<i>Public service enterprises</i>	<i>21,291.73</i>	<i>682.12</i>	<i>7,695.11</i>	<i>—</i>
Electric light	—	—	—	—
Water	21,291.73	663.19	7,695.11	—
All other	—	18.93	—	—
<i>Cemeteries</i>	<i>3,690.39</i>	<i>799.60</i>	<i>413.77</i>	<i>995.58</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>26.68</i>
Interest	8,932.59	913.86	14,543.06	4,533.34
<i>Loans, general purposes</i>	<i>7,387.59</i>	<i>913.86</i>	<i>12,673.06</i>	<i>4,533.34</i>
<i>Loans, public service enterprises</i>	<i>1,545.00</i>	<i>—</i>	<i>1,870.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	10,928.79	31,499.92	45,245.95	31,813.64
<i>Departmental</i>	<i>8,409.17</i>	<i>31,499.92</i>	<i>43,000.84</i>	<i>31,813.64</i>
General government	184.80	1,273.85	321.38	1,781.24
Protection of persons and property	98.64	621.55	1,197.30	4,060.25
Health and sanitation	660.00	4,329.28	28,358.51	15,793.36
Highways	4,220.42	24,553.13	12,173.11	9,698.29
Charities	—	—	586.00	—
Schools	1,269.69	—	364.54	—
Libraries	—	—	—	—
Recreation	1,975.62	722.11	—	480.50
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,519.62</i>	<i>—</i>	<i>2,245.11</i>	<i>—</i>
Electric light	—	—	—	—
Water	2,519.62	—	2,245.11	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	222,000.00	68,000.00	202,500.00	122,012.39
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>27,000.00</i>	<i>3,000.00</i>	<i>27,500.00</i>	<i>14,012.39</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>195,000.00</i>	<i>65,000.00</i>	<i>175,000.00</i>	<i>108,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	433.65	909.79	1,982.00	1,217.37
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>433.65</i>	<i>909.79</i>	<i>1,982.00</i>	<i>1,217.37</i>
Refunds	1,072.15	479.93	686.14	1,487.14
Agency, trust, and investment	20,061.94	11,388.35	35,454.87	25,392.43
<i>Taxes and licenses for State</i>	<i>8,200.00</i>	<i>5,020.49</i>	<i>16,522.00</i>	<i>14,134.68</i>
<i>Taxes for county</i>	<i>6,661.77</i>	<i>4,660.00</i>	<i>16,217.20</i>	<i>7,403.85</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,722.57</i>	<i>912.26</i>	<i>2,143.22</i>	<i>3,117.70</i>
<i>All other</i>	<i>477.60</i>	<i>795.60</i>	<i>572.45</i>	<i>736.20</i>
RECAPITULATION.				
Maintenance and interest	\$192,978.80	\$157,264.99	\$260,938.57	\$270,148.09
Permanent debt (except from sinking funds)	27,000.00	3,000.00	27,500.00	14,012.39
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,928.79	31,499.92	45,245.95	31,813.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	195,000.00	65,000.00	175,000.00	108,000.00
Transfers (except to sinking funds) and refunds	1,505.80	1,389.72	2,668.14	2,704.51
Agency, trust, and investment	20,061.94	11,388.35	35,454.87	25,392.43
Total payments	\$447,475.33	\$269,542.98	\$546,807.53	\$452,071.06
<i>Balance on hand, including funds</i>	<i>32,111.74</i>	<i>28,888.24</i>	<i>10,342.99</i>	<i>48,692.19</i>
GRAND TOTAL	\$479,587.07	\$298,431.22	\$557,150.52	\$500,763.25

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	East Longmeadow POPULATION 3,375	Holbrook POPULATION 3,364	West Bridgewater POPULATION 3,356	Wayland POPULATION 3,346
REVENUE.	\$173,418.16	\$145,208.70	\$149,982.52	\$202,126.65
General	144,139.12	116,737.62	110,782.87	155,261.24
Taxes	138,006.60	113,551.08	101,817.36	149,097.67
Property, poll, and income	137,044.62	109,967.67	99,623.84	140,729.46
Corporation, bank, etc.	1,051.98	3,883.41	2,193.52	2,368.21
Licenses and permits	182.07	456.33	480.00	3,257.23
Fines and forfeits	79.10	130.50	6.00	125.00
Grants and gifts	5,781.35	2,532.66	8,480.51	2,781.34
For expenses	5,781.35	2,532.66	8,480.51	2,781.34
For outlays	—	—	—	—
All other	—	67.05	—	—
Commercial	29,279.04	28,471.08	39,199.65	46,865.41
Special assessments	—	4.75	—	388.21
To meet expenses	—	4.75	—	195.50
To meet outlays	—	—	—	192.71
Privileges	4,150.80	4,399.16	7,629.57	6,637.13
Departmental	12,708.74	5,236.78	7,203.06	20,631.70
General government	148.66	464.35	654.35	797.65
Protection of persons and property	35.07	30.68	78.04	65.69
Health and sanitation	128.80	—	—	79.75
Highways	498.55	—	39.70	6,052.10
Charities	10,591.16	3,473.45	4,401.97	12,020.41
Soldiers' benefits	73.00	140.00	192.00	1,143.00
Schools	912.07	1,032.19	1,137.08	398.59
Libraries	53.74	96.11	24.30	68.91
Recreation	—	—	—	—
Unclassified	267.69	—	675.62	.70
Public service enterprises	7,731.61	14,826.72	19,995.72	11,037.79
Electric light	—	—	—	—
Water	7,731.61	14,826.72	19,995.72	11,037.79
All other	—	—	—	—
Cemeteries	—	—	—	1,165.85
Interest	4,687.89	4,003.67	4,871.30	7,004.73
On sinking funds	—	—	—	—
On trust and investment funds	998.26	1,731.49	684.09	1,665.22
All other	3,689.63	2,272.18	3,687.21	5,339.51
NON-REVENUE.	\$103,238.51	\$102,413.72	\$55,919.73	\$251,685.90
Offsets to outlays	6,250.00	—	6,171.50	15,636.10
Departmental	6,250.00	—	6,171.50	15,636.10
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	75,000.00	90,000.00	35,000.00	198,602.87
Loans, general purposes	—	—	—	83,031.90
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	75,000.00	90,000.00	35,000.00	115,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	570.97
Transfers	697.56	940.00	1,098.77	303.44
From sinking funds	—	—	—	—
All other	697.56	940.00	1,098.77	303.44
Refunds	5,013.53	829.90	1,070.95	487.53
Agency, trust, and investment	16,277.42	10,643.82	12,578.51	36,655.96
Taxes and licenses for State	5,805.00	5,437.00	4,830.00	7,820.00
Taxes for county	5,460.84	2,835.51	5,618.00	7,769.72
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	4,459.58	1,732.91	1,071.56	20,275.04
All other	552.00	638.40	1,058.95	801.20
RECAPITULATION.				
Revenue and offsets to outlays	\$170,668.16	\$145,208.70	\$156,154.02	\$217,762.75
Premiums	—	—	—	570.97
Municipal indebtedness	75,000.00	90,000.00	35,000.00	198,031.90
Transfers and refunds	5,711.09	1,769.90	2,169.72	790.97
Agency, trust, and investment	16,277.42	10,643.82	12,578.51	36,655.96
Total receipts	\$276,656.67	\$247,622.42	\$205,902.25	\$453,812.55
Balance on hand, including funds	2,836.81	33,029.93	25,731.76	1,778.10
GRAND TOTAL	\$279,493.48	\$280,652.35	\$231,634.01	\$455,590.65

Graded According to Population of 1935 — Continued.

PAYMENTS.	East Longmeadow POPULATION 3,375	Holbrook POPULATION 3,364	West Bridgewater POPULATION 3,356	Wayland POPULATION 3,346
Maintenance	\$143,510.47	\$126,756.10	\$121,381.46	\$154,033.10
<i>Departmental</i>	<i>137,473.29</i>	<i>114,600.24</i>	<i>110,236.62</i>	<i>141,317.72</i>
General government	8,312.69	10,965.30	10,706.11	10,802.78
Protection of persons and property	5,881.56	10,158.85	8,942.47	6,900.99
Health and sanitation	3,914.72	2,990.56	4,167.11	3,589.60
Highways	19,726.18	16,330.96	17,292.26	34,846.16
Charities	21,011.66	17,649.93	16,194.32	26,074.86
Soldiers' benefits	2,646.89	1,459.94	176.00	5,997.76
Schools	72,782.59	43,141.26	48,180.84	45,271.25
Libraries	599.74	1,587.63	1,801.07	4,590.88
Recreation	54.81	828.97	103.95	243.81
Pensions	—	—	—	—
Unclassified	2,542.45	4,486.84	2,672.49	2,999.63
<i>Public service enterprises</i>	<i>6,001.55</i>	<i>12,155.86</i>	<i>11,144.84</i>	<i>10,392.19</i>
Electric light	—	—	—	—
Water	6,001.55	12,155.86	11,144.84	10,392.19
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,323.19</i>
<i>Administration of trust funds</i>	<i>55.63</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	3,496.46	4,696.31	1,708.81	6,078.81
<i>Loans, general purposes</i>	<i>2,738.96</i>	<i>4,696.31</i>	<i>612.10</i>	<i>4,163.81</i>
<i>Loans, public service enterprises</i>	<i>757.50</i>	<i>—</i>	<i>1,096.71</i>	<i>1,915.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	14,306.84	8,212.82	21,095.71	33,234.33
<i>Departmental</i>	<i>12,106.84</i>	<i>6,614.42</i>	<i>16,875.49</i>	<i>29,376.04</i>
General government	114.65	—	—	—
Protection of persons and property	—	500.00	—	3,000.00
Health and sanitation	—	4,033.63	—	2,569.77
Highways	11,992.19	1,080.79	13,211.46	20,332.57
Charities	—	—	—	—
Schools	—	—	3,664.03	3,473.70
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,200.00</i>	<i>2,598.40</i>	<i>4,220.22</i>	<i>3,586.37</i>
Electric light	—	—	—	—
Water	2,200.00	2,598.40	4,220.22	3,586.37
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>271.92</i>
Municipal indebtedness	92,000.00	101,000.00	64,035.00	131,752.40
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>7,500.00</i>	<i>11,000.00</i>	<i>4,035.00</i>	<i>9,752.40</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>84,500.00</i>	<i>90,000.00</i>	<i>60,000.00</i>	<i>122,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	697.56	940.00	1,098.77	303.44
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>697.56</i>	<i>940.00</i>	<i>1,098.77</i>	<i>303.44</i>
Refunds	5,013.53	829.90	1,070.95	487.53
Agency, trust, and investment	17,948.09	11,738.36	12,163.83	35,081.74
<i>Taxes and licenses for State</i>	<i>5,805.00</i>	<i>5,437.00</i>	<i>4,330.00</i>	<i>7,820.00</i>
<i>Taxes for county</i>	<i>5,460.84</i>	<i>2,835.51</i>	<i>5,618.00</i>	<i>7,759.72</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,145.25</i>	<i>2,827.45</i>	<i>656.88</i>	<i>18,700.82</i>
<i>All other</i>	<i>537.00</i>	<i>638.40</i>	<i>1,068.95</i>	<i>801.20</i>
RECAPITULATION.				
Maintenance and interest	\$147,006.93	\$131,452.41	\$123,090.27	\$160,111.91
Permanent debt (except from sinking funds)	7,500.00	11,000.00	4,035.00	9,752.40
Sinking fund requirements from revenue	—	—	—	—
Outlays	14,306.84	8,212.82	21,095.71	33,234.33
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	84,500.00	90,000.00	60,000.00	122,000.00
Transfers (except to sinking funds) and refunds	5,711.09	1,769.90	2,169.72	790.97
Agency, trust, and investment	17,948.09	11,738.36	12,163.83	35,081.74
Total payments	\$276,972.95	\$254,173.49	\$222,554.53	\$360,971.35
<i>Balance on hand, including funds</i>	<i>2,520.53</i>	<i>26,478.86</i>	<i>9,079.48</i>	<i>94,619.30</i>
GRAND TOTAL	\$279,493.48	\$280,652.35	\$231,634.01	\$455,590.65

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Bourne POPULATION 3,336	Medway POPULATION 3,268	North Brookfield POPULATION 3,186	Bedford POPULATION 3,185
REVENUE.	\$241,215.43	\$146,320.44	\$134,437.42	\$143,117.95
General	220,885.29	113,805.05	92,594.67	114,921.14
Taxes	213,863.43	104,037.70	72,858.94	93,787.74
Property, poll, and income	208,344.38	100,404.09	69,814.39	92,536.12
Corporation, bank, etc.	5,519.05	3,633.61	3,044.55	1,251.62
Licenses and permits	3,766.50	856.00	1,871.44	383.50
Fines and forfeits	834.75	134.20	13.65	326.00
Grants and gifts	2,420.61	8,738.15	17,850.64	20,523.90
For expenses	2,420.61	8,738.15	17,850.64	20,523.90
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	20,330.14	32,515.39	41,842.75	28,196.81
Special assessments	—	267.68	117.10	180.32
To meet expenses	—	—	117.10	180.32
To meet outlays	—	267.68	—	—
Privileges	8,751.79	3,547.37	4,121.62	4,755.05
Departmental	8,634.84	14,626.94	21,987.23	7,872.65
General government	624.13	1,555.00	1,515.00	110.52
Protection of persons and property	191.08	130.94	128.97	198.93
Health and sanitation	22.50	112.86	—	459.94
Highways	10.00	4,195.77	962.25	4,468.01
Charities	5,624.27	7,254.99	17,312.74	1,871.28
Soldiers' benefits	979.19	160.00	237.00	—
Schools	1,075.22	1,193.84	1,612.52	126.74
Libraries	11.20	19.39	186.69	88.01
Recreation	—	—	—	—
Unclassified	97.25	4.15	32.06	549.22
Public service enterprises	—	11,320.76	9,937.09	8,647.46
Electric light	—	—	—	—
Water	—	11,320.76	9,937.09	8,647.46
All other	—	—	—	—
Cemeteries	—	—	2,091.89	1,450.10
Interest	2,943.51	2,752.64	3,587.82	5,291.23
On sinking funds	—	—	—	—
On trust and investment funds	283.44	12.63	2,066.17	2,215.18
All other	2,660.07	2,740.01	1,521.65	3,076.05
NON-REVENUE.	\$107,180.38	\$108,394.22	\$67,739.85	\$64,865.43
Offsets to outlays	20,591.85	—	6,009.50	10,620.00
Departmental	20,591.85	—	6,009.50	10,620.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	50,057.50	99,000.00	45,000.00	40,000.00
Loans, general purposes	50,000.00	9,000.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	90,000.00	45,000.00	40,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	57.50	—	—	—
Transfers	227.00	—	5,242.68	2,487.16
From sinking funds	—	—	—	—
All other	227.00	—	5,242.68	2,487.16
Refunds	878.06	605.67	813.90	280.08
Agency, trust, and investment	35,425.97	8,788.55	10,673.77	11,478.19
Taxes and licenses for State	12,514.62	5,100.00	4,000.00	4,171.20
Taxes for county	21,628.10	2,677.99	3,729.00	4,078.83
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	607.65	487.16	2,061.57	2,873.76
All other	675.60	523.40	883.20	354.40
RECAPITULATION.				
Revenue and offsets to outlays	\$261,807.28	\$146,320.44	\$140,446.92	\$153,737.95
Premiums	57.50	—	—	—
Municipal indebtedness	50,000.00	99,000.00	45,000.00	40,000.00
Transfers and refunds	1,105.06	605.67	6,056.58	2,767.24
Agency, trust, and investment	35,425.97	8,788.55	10,673.77	11,478.19
Total receipts	\$348,395.81	\$254,714.66	\$202,177.27	\$207,983.38
Balance on hand, including funds	87,889.78	7,646.33	25,451.81	24,395.58
GRAND TOTAL	\$436,285.59	\$262,360.99	\$227,629.08	\$232,378.96

graded According to Population of 1935 — Continued.

PAYMENTS	Bourne POPULATION 3,336	Medway POPULATION 3,268	North Brookfield POPULATION 3,186	Bedford POPULATION 3,185
Maintenance	\$189,995.91	\$112,052.80	\$123,340.91	\$110,052.69
<i>Departmental</i>	<i>189,940.91</i>	<i>107,153.06</i>	<i>114,684.34</i>	<i>102,055.20</i>
General government	19,057.13	8,752.54	7,574.09	7,559.03
Protection of persons and property	32,572.52	6,946.24	5,948.95	8,065.41
Health and sanitation	9,138.04	3,058.15	3,586.25	3,816.30
Highways	25,943.80	25,095.69	29,601.54	25,917.51
Charities	23,264.93	16,919.83	27,859.87	8,462.98
Soldiers' benefits	1,150.61	902.39	1,567.23	260.50
Schools	69,535.68	41,470.75	32,669.94	43,901.32
Libraries	4,285.66	699.08	2,356.68	1,375.23
Recreation	2,876.92	244.74	227.77	53.28
Pensions	—	—	—	—
Unclassified	2,115.62	3,063.65	3,292.02	2,343.64
<i>Public service enterprises</i>	<i>55.00</i>	<i>4,899.74</i>	<i>6,519.29</i>	<i>5,567.49</i>
Electric light	—	—	—	—
Water	—	4,899.74	6,519.29	5,567.49
All other	55.00	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>2,137.28</i>	<i>2,419.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>11.00</i>
Interest	1,193.06	5,276.01	915.88	4,718.55
<i>Loans, general purposes</i>	<i>1,193.06</i>	<i>3,667.26</i>	<i>915.88</i>	<i>3,581.85</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,608.75</i>	<i>—</i>	<i>1,136.70</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	55,428.78	6,450.88	19,824.51	18,740.67
<i>Departmental</i>	<i>55,428.78</i>	<i>5,758.48</i>	<i>19,824.51</i>	<i>18,370.97</i>
General government	298.57	—	—	—
Protection of persons and property	16,504.13	768.85	208.65	—
Health and sanitation	250.00	184.94	2,729.98	—
Highways	9,711.15	3,224.36	14,122.29	16,530.50
Charities	—	—	—	—
Schools	25,681.47	618.76	2,000.00	282.70
Libraries	—	—	—	—
Recreation	2,983.46	961.57	763.59	1,557.77
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>643.00</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	643.00	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>49.40</i>	<i>—</i>	<i>369.70</i>
Municipal indebtedness	5,000.00	118,367.74	41,100.00	64,400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>5,000.00</i>	<i>24,367.74</i>	<i>1,100.00</i>	<i>14,400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>94,000.00</i>	<i>40,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	227.00	—	5,242.68	2,487.16
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>227.00</i>	<i>—</i>	<i>5,242.68</i>	<i>2,487.16</i>
Refunds	878.06	605.67	813.90	280.08
Agency, trust, and investment	35,482.41	9,017.75	14,109.46	15,724.08
<i>Taxes and licenses for State</i>	<i>12,514.62</i>	<i>5,100.00</i>	<i>4,000.00</i>	<i>4,171.20</i>
<i>Taxes for county</i>	<i>21,628.10</i>	<i>2,677.99</i>	<i>3,729.00</i>	<i>4,078.83</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>664.09</i>	<i>716.36</i>	<i>5,499.06</i>	<i>7,111.25</i>
<i>All other</i>	<i>675.60</i>	<i>523.40</i>	<i>881.40</i>	<i>362.80</i>
RECAPITULATION.				
Maintenance and interest	\$191,188.97	\$117,328.81	\$124,256.79	\$114,771.24
Permanent debt (except from sinking funds)	5,000.00	24,367.74	1,100.00	14,400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	55,428.78	6,450.88	19,824.51	18,740.67
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	94,000.00	40,000.00	50,000.00
Transfers (except to sinking funds) and				
refunds	1,105.06	605.67	6,056.58	2,767.24
Agency, trust, and investment	35,482.41	9,017.75	14,109.46	15,724.08
Total payments	\$288,205.22	\$251,770.85	\$205,347.34	\$216,403.23
Balance on hand, including funds	148,080.37	10,590.14	22,281.74	15,975.73
GRAND TOTAL	\$436,285.59	\$262,360.99	\$227,629.08	\$232,378.96

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Dighton POPULATION 3,116	Hopedale POPULATION 3,068	Bellingham POPULATION 3,056	Pepperell POPULATION 3,004
REVENUE.	\$113,255.84	\$157,089.00	\$105,324.27	\$152,336.14
General	104,015.42	141,474.32	92,264.32	117,410.93
Taxes	95,039.45	140,186.00	76,652.83	98,916.25
Property, poll, and income	84,976.22	123,416.59	73,363.31	93,844.81
Corporation, bank, etc.	10,963.23	16,769.41	3,289.52	5,071.47
Licenses and permits	181.50	84.00	1,297.00	2,667.21
Fines and forfeits	133.06	—	81.00	17.76
Grants and gifts	7,761.41	1,204.32	14,233.49	15,809.68
For expenses	7,761.41	1,204.32	14,233.49	15,809.68
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	9,240.42	15,614.68	13,059.95	34,925.21
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	4,774.51	4,632.47	2,899.22	3,887.42
Departmental	3,751.81	8,004.31	7,407.80	12,385.61
General government	65.27	1,858.29	27.95	110.40
Protection of persons and property	46.64	299.75	32.50	43.76
Health and sanitation	353.79	530.00	14.30	32.40
Highways	9.70	83.30	3,975.00	6,111.10
Charities	3,066.33	2,747.34	1,954.15	5,339.27
Soldiers' benefits	120.00	240.00	—	—
Schools	5.00	2,068.11	1,282.55	638.18
Libraries	40.66	169.59	3.75	105.50
Recreation	—	—	—	—
Unclassified	44.42	7.93	117.60	5.00
Public service enterprises	—	—	—	12,868.27
Electric light	—	—	—	—
Water	—	—	—	12,868.27
All other	—	—	—	—
Cemeteries	—	6.78	228.50	680.36
Interest	714.10	2,971.12	2,534.43	5,103.55
On sinking funds	—	—	—	—
On trust and investment funds	40.76	2,841.30	195.00	2,298.35
All other	673.34	129.82	2,329.43	2,805.20
NON-REVENUE.	\$123,386.64	\$118,779.99	\$64,471.69	\$19,097.77
Offsets to outlays	—	500.00	414.04	4,999.68
Departmental	—	500.00	414.04	4,999.68
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	102,341.92	100,000.00	55,000.00	—
Loans, general purposes	72,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	100,000.00	55,000.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	341.92	—	—	—
Transfers	4,596.44	2,839.39	195.00	2,477.76
From sinking funds	—	—	—	—
All other	4,596.44	2,839.39	195.00	2,477.76
Refunds	252.08	109.08	324.09	156.35
Agency, trust, and investment	16,196.20	15,331.52	8,538.56	11,463.91
Taxes and licenses for State	6,222.99	7,600.00	4,000.00	4,714.00
Taxes for county	4,679.44	7,084.00	2,100.38	4,675.73
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	4,783.37	145.92	1,791.38	1,421.08
All other	610.40	501.60	646.80	653.10
RECAPITULATION.				
Revenue and offsets to outlays	\$113,255.84	\$157,589.00	\$105,738.31	\$157,335.81
Premiums	341.92	—	—	—
Municipal indebtedness	102,000.00	100,000.00	55,000.00	—
Transfers and refunds	4,848.52	2,948.47	519.09	2,634.11
Agency, trust, and investment	16,196.20	15,331.52	8,538.56	11,463.91
Total receipts	\$236,642.48	\$275,868.99	\$169,795.96	\$171,433.91
Balance on hand, including funds	39,122.49	10,614.68	17,410.85	46,146.81
GRAND TOTAL	\$275,764.97	\$286,483.67	\$187,206.81	\$217,580.72

aded According to Population of 1935 — Continued.

PAYMENTS.	Dighton POPULATION 3,116	Hopedale POPULATION 3,068	Bellingham POPULATION 3,056	Pepperell POPULATION 3,004
Maintenance	\$108,403.75	\$130,791.51	\$101,815.71	\$122,571.29
Departmental	108,403.75	130,684.73	101,437.81	115,445.24
General government	7,523.02	8,599.90	6,316.19	6,383.02
Protection of persons and property	9,707.46	27,161.37	1,789.08	6,796.73
Health and sanitation	7,373.63	5,109.89	1,928.50	1,855.99
Highways	5,747.41	16,828.86	24,511.93	41,816.32
Charities	22,761.18	13,011.69	20,018.08	17,725.04
Soldiers' benefits	986.00	2,527.27	1,145.49	636.96
Schools	50,313.67	48,658.08	42,793.52	34,771.88
Libraries	1,433.83	6,019.76	649.95	3,266.41
Recreation	40.07	2,333.41	32.24	229.12
Pensions	—	—	—	—
Unclassified	2,517.48	434.50	2,252.83	1,963.77
Public service enterprises	—	—	—	6,415.26
Electric light	—	—	—	—
Water	—	—	—	6,415.26
All other	—	—	—	—
Cemeteries	—	106.78	377.90	710.79
Administration of trust funds	—	—	—	—
Interest	109.46	4,352.02	3,938.08	590.00
Loans, general purposes	109.46	4,352.02	3,938.08	—
Loans, public service enterprises	—	—	—	590.00
Loans, cemeteries	—	—	—	—
Outlays	31,167.05	3,251.33	10,872.51	12,534.41
Departmental	31,167.05	3,251.33	4,724.72	7,834.41
General government	—	—	53.52	—
Protection of persons and property	—	—	145.05	1,314.89
Health and sanitation	—	—	1,875.99	5,999.52
Highways	1,818.84	2,962.59	—	—
Charities	—	—	—	—
Schools	29,225.41	—	2,650.16	—
Libraries	—	—	—	520.00
Recreation	122.80	288.74	—	—
Unclassified	—	—	—	—
Public service enterprises	—	—	6,147.79	4,700.00
Electric light	—	—	—	—
Water	—	—	6,147.79	4,700.00
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	30,000.00	107,000.00	56,200.00	4,500.00
From sinking funds	—	—	—	—
From revenue and other sources	—	7,000.00	4,500.00	4,500.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	100,000.00	51,700.00	—
Warrants or orders, previous years	—	—	—	—
Transfers	4,596.44	2,839.39	195.00	2,477.79
To sinking funds from revenue	—	—	—	—
All other	4,596.44	2,839.39	195.00	2,477.79
Funds	252.08	109.08	324.09	156.39
Agency, trust, and investment	11,640.52	15,328.03	8,526.56	11,010.57
Taxes and licenses for State	6,222.99	7,600.00	4,000.00	4,714.00
Taxes for county	4,579.44	7,084.00	2,100.58	4,675.73
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	227.69	147.83	1,779.38	967.19
All other	610.40	496.20	646.80	653.65
RECAPITULATION.				
Maintenance and interest	\$108,513.21	\$135,143.53	\$105,753.79	\$123,161.29
Permanent debt (except from sinking funds)	—	7,000.00	4,500.00	4,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	31,167.05	3,251.33	10,872.51	12,534.41
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	100,000.00	51,700.00	—
Transfers (except to sinking funds) and refunds	4,848.52	2,948.47	519.09	2,634.18
Agency, trust, and investment	11,640.52	15,328.03	8,526.56	11,010.57
Total payments	\$186,169.30	\$263,671.36	\$181,871.95	\$153,840.45
Balance on hand, including funds	89,595.67	22,812.31	5,334.86	63,740.27
GRAND TOTAL	\$275,764.97	\$286,483.67	\$187,206.81	\$217,580.72

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Wilbraham POPULATION 2,969	Deerfield POPULATION 2,963	Holliston POPULATION 2,925	Norton POPULATION 2,925
REVENUE.	\$159,812.70	\$156,076.32	\$153,785.03	\$123,106.
General	143,178.42	134,625.50	130,240.12	97,083.
<i>Taxes</i>	<i>118,219.74</i>	<i>116,296.47</i>	<i>118,317.09</i>	<i>75,228.</i>
Property, poll, and income	114,534.54	113,381.96	117,144.61	71,578.
Corporation, bank, etc.	3,685.20	2,914.51	1,172.48	3,649.
<i>Licenses and permits</i>	<i>2,177.30</i>	<i>2,688.77</i>	<i>1,412.54</i>	<i>2,169.</i>
<i>Fines and forfeits</i>	<i>427.30</i>	<i>115.00</i>	<i>92.25</i>	<i>164.</i>
<i>Grants and gifts</i>	<i>22,554.08</i>	<i>15,491.41</i>	<i>10,418.24</i>	<i>19,521.</i>
For expenses	22,354.08	15,491.41	10,418.24	19,521.
For outlays	—	—	—	—
All other	—	33.85	—	—
Commercial	16,634.28	21,450.82	23,544.91	26,023.
<i>Special assessments</i>	<i>—</i>	<i>306.67</i>	<i>28.44</i>	<i>—</i>
To meet expenses	—	—	28.44	—
To meet outlays	—	306.67	—	—
<i>Privileges</i>	<i>2,952.50</i>	<i>5,093.57</i>	<i>5,015.49</i>	<i>4,737.</i>
<i>Departmental</i>	<i>5,372.45</i>	<i>12,716.81</i>	<i>13,487.59</i>	<i>13,774.</i>
General government	250.08	5.50	518.96	131.
Protection of persons and property	48.64	57.90	43.29	48.
Health and sanitation	260.65	222.14	650.11	—
Highways	253.50	1,283.95	3,142.18	—
Charities	4,193.50	2,824.13	6,963.41	2,600.
Soldiers' benefits	—	240.00	327.00	—
Schools	253.62	7,973.79	1,777.69	204.
Libraries	35.16	—	64.75	—
Recreation	—	—	—	—
Unclassified	77.30	109.40	—	1790.
<i>Public service enterprises</i>	<i>6,122.06</i>	<i>—</i>	<i>—</i>	<i>14,600.</i>
Electric light	—	—	—	—
Water	6,122.06	—	—	14,600.
All other	—	—	—	—
<i>Cemeteries</i>	<i>119.52</i>	<i>—</i>	<i>—</i>	<i>588.</i>
<i>Interest</i>	<i>2,067.75</i>	<i>3,333.77</i>	<i>5,013.59</i>	<i>2,321.</i>
On sinking funds	—	—	—	—
On trust and investment funds	145.38	—	296.47	797.
All other	1,922.37	3,333.77	4,717.12	1,523.
NON-REVENUE.	\$72,621.60	\$57,232.22	\$69,747.29	\$195,774.
Offsets to outlays	12,000.00	4,000.00	17,077.21	—
<i>Departmental</i>	<i>12,000.00</i>	<i>4,000.00</i>	<i>17,077.21</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	50,000.00	35,000.00	40,000.00	130,000.
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>35,000.00</i>	<i>40,000.00</i>	<i>130,000.</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	259.56	—	346.49	561.
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	259.56	—	346.49	561.
Refunds	641.84	154.70	672.07	639.
Agency, trust, and investment	9,720.20	18,077.52	11,651.52	64,573.
<i>Taxes and licenses for State</i>	<i>4,500.00</i>	<i>6,000.00</i>	<i>5,500.00</i>	<i>3,800.</i>
<i>Taxes for county</i>	<i>4,236.85</i>	<i>11,215.06</i>	<i>5,471.60</i>	<i>2,806.</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>296.75</i>	<i>—</i>	<i>50.32</i>	<i>53,986.</i>
All other	686.60	861.46	629.60	3,979.
RECAPITULATION.				
Revenue and offsets to outlays	\$171,812.70	\$160,076.32	\$170,862.24	\$123,106.
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	35,000.00	40,000.00	130,000.
Transfers and refunds	901.40	154.70	1,018.56	1,200.
Agency, trust, and investment	9,720.20	18,077.52	11,651.52	64,573.
Total receipts	\$232,434.30	\$213,308.54	\$223,532.32	\$318,880
Balance on hand, including funds	19,312.49	11,323.13	6,142.51	11,580.
GRAND TOTAL	\$251,746.79	\$224,631.67	\$229,674.83	\$330,461

¹ Includes \$517.86 from administration of trust funds.

aded According to Population of 1935 — Continued.

PAYMENTS.	Wilbraham POPULATION 2,969	Deerfield POPULATION 2,963	Holliston POPULATION 2,925	Norton POPULATION 2,925
Intenance	\$108,934.77	\$128,675.94	\$120,294.49	\$110,510.27
Departmental	105,718.21	128,569.04	120,294.49	101,519.90
General government	5,327.22	7,804.94	7,789.78	5,999.63
Protection of persons and property	5,640.89	5,103.63	10,978.50	4,073.57
Health and sanitation	4,678.03	3,555.09	5,861.17	3,703.25
Highways	16,719.06	25,773.12	29,237.73	21,558.82
Charities	9,873.75	20,542.55	22,324.59	18,359.12
Soldiers' benefits	54.75	1,309.63	1,984.75	2,247.99
Schools	60,400.98	57,851.77	37,191.84	41,859.87
Libraries	1,672.51	2,474.91	1,756.49	650.00
Recreation	220.95	137.96	35.85	51.72
Pensions	—	—	—	—
Unclassified	1,130.07	3,955.44	3,633.79	3,015.93
Public service enterprises	2,735.41	—	—	7,625.95
Electric light	—	—	—	—
Water	2,735.41	—	—	7,625.95
All other	—	—	—	—
Cemeteries	481.15	166.90	—	845.50
Administration of trust funds	—	—	—	518.92
Interest	4,367.22	4,729.12	3,090.05	6,042.60
Loans, general purposes	1,487.22	4,729.12	3,090.05	2,333.23
Loans, public service enterprises	2,880.00	—	—	3,709.37
Loans, cemeteries	—	—	—	—
Payments	21,790.59	8,638.57	25,134.65	2,600.09
Departmental	21,372.36	8,638.57	25,134.65	2,600.09
General government	—	—	207.95	—
Protection of persons and property	348.53	—	820.30	—
Health and sanitation	—	508.00	—	—
Highways	20,207.04	7,863.63	23,514.19	2,600.09
Charities	—	—	—	—
Schools	816.78	266.94	170.27	—
Libraries	—	—	—	—
Recreation	—	—	421.94	—
Unclassified	—	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	418.24	—	—	—
Municipal indebtedness	57,000.00	51,200.00	47,200.00	112,000.00
From sinking funds	—	—	—	—
From revenue and other sources	7,000.00	11,200.00	12,200.00	9,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	50,000.00	40,000.00	35,000.00	103,000.00
Varrants or orders, previous years	—	—	—	—
Transfers	259.56	—	346.49	561.63
To sinking funds from revenue	—	—	—	—
All other	259.56	—	346.49	561.63
Unexpended funds	641.84	154.70	672.07	639.26
Agency, trust, and investment	9,701.02	18,125.30	11,599.70	71,006.21
Taxes and licenses for State	4,500.00	6,000.00	5,500.00	3,800.00
Taxes for county	4,236.85	11,216.06	5,471.60	2,806.75
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	277.57	58.58	.30	60,502.68
All other	686.60	850.66	627.80	3,896.78
RECAPITULATION.				
Maintenance and interest	\$113,301.99	\$133,405.06	\$123,384.54	\$116,552.87
Permanent debt (except from sinking funds)	7,000.00	11,200.00	12,200.00	9,000.00
Sinking fund requirements from revenue	—	—	—	—
Payments	21,790.59	8,638.57	25,134.65	2,600.09
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	40,000.00	35,000.00	103,000.00
Transfers (except to sinking funds) and refunds	901.40	154.70	1,018.56	1,200.89
Agency, trust, and investment	9,701.02	18,125.30	11,599.70	71,006.21
Total payments	\$202,695.00	\$211,523.63	\$208,337.45	\$303,360.06
Balance on hand, including funds	49,051.79	13,108.04	21,337.38	27,101.32
GRAND TOTAL	\$251,746.79	\$224,631.67	\$229,674.83	\$330,461.38

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Rehoboth POPULATION 2,777	Kingston POPULATION 2,743	Hadley POPULATION 2,711	Hanover POPULATION 2,709
REVENUE.	\$107,796.24	\$127,075.72	\$120,474.14	\$175,848.7
General	95,411.50	93,044.07	106,604.85	140,869.4
<i>Taxes</i>	<i>71,891.75</i>	<i>89,427.66</i>	<i>82,387.77</i>	<i>135,318.0</i>
Property, poll, and income	71,522.67	86,439.57	81,323.88	128,456.6
Corporation, bank, etc.	369.08	2,987.99	1,063.89	6,862.3
<i>Licenses and permits</i>	<i>50.00</i>	<i>2,090.60</i>	<i>4,733.96</i>	<i>1,012.0</i>
<i>Fines and forfeits</i>	<i>230.34</i>	<i>296.10</i>	<i>264.20</i>	<i>171.0</i>
<i>Grants and gifts</i>	<i>23,239.41</i>	<i>1,229.91</i>	<i>19,228.92</i>	<i>4,367.5</i>
For expenses	23,239.41	1,229.91	19,228.92	4,367.5
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	12,384.74	34,031.65	13,869.29	34,979.2
<i>Special assessments</i>	<i>238.25</i>	<i>—</i>	<i>—</i>	<i>383.1</i>
To meet expenses	238.25	—	—	383.1
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,309.22</i>	<i>3,969.86</i>	<i>3,698.34</i>	<i>4,214.6</i>
<i>Departmental</i>	<i>6,112.16</i>	<i>9,941.87</i>	<i>6,556.86</i>	<i>10,636.2</i>
General government	.85	183.46	38.00	25.0
Protection of persons and property	45.66	215.18	64.07	90.4
Health and sanitation	—	—	—	119.2
Highways	1,779.79	166.77	1,011.34	—
Charities	3,585.47	7,924.76	2,001.10	6,167.5
Soldiers' benefits	—	210.00	182.21	687.6
Schools	51.26	884.64	3,152.38	3,378.7
Libraries	—	86.06	4.16	145.0
Recreation	—	165.00	—	—
Unclassified	649.13	106.00	103.60	22.5
<i>Public service enterprises</i>	<i>—</i>	<i>13,787.89</i>	<i>—</i>	<i>12,690.1</i>
Electric light	—	—	—	—
Water	—	13,787.89	—	12,690.1
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>10.00</i>	<i>392.60</i>	<i>1,016.9</i>
<i>Interest</i>	<i>1,725.11</i>	<i>6,322.03</i>	<i>3,221.49</i>	<i>6,038.6</i>
On sinking funds	—	—	—	—
On trust and investment funds	14.67	3,873.19	35.29	2,799.1
All other	1,710.44	2,448.84	3,186.20	3,238.6
NON-REVENUE.	\$66,080.59	\$75,410.15	\$29,234.64	\$217,764.5
Offsets to outlays	3,000.00	7,397.56	—	13,850.8
<i>Departmental</i>	<i>3,000.00</i>	<i>7,397.56</i>	<i>—</i>	<i>13,326.6</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>624.1</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	55,000.00	50,000.00	15,000.00	187,000.0
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>8,000.0</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>50,000.00</i>	<i>15,000.00</i>	<i>179,000.0</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	2,020.55	35.29	1,635.1
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	—	2,020.55	35.29	1,635.1
Refunds	173.10	372.03	62.42	235.2
Agency, trust, and investment	7,907.49	15,620.01	14,136.93	15,043.3
<i>Taxes and licenses for State</i>	<i>3,400.00</i>	<i>6,300.00</i>	<i>4,315.94</i>	<i>5,720.0</i>
<i>Taxes for county</i>	<i>2,511.30</i>	<i>7,373.60</i>	<i>8,656.49</i>	<i>6,671.3</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,082.39</i>	<i>1,398.01</i>	<i>658.10</i>	<i>2,326.7</i>
All other	913.80	548.40	506.40	325.2
RECAPITULATION.				
Revenue and offsets to outlays	\$110,796.24	\$134,473.28	\$120,474.14	\$189,699.4
Premiums	—	—	—	—
Municipal indebtedness	55,000.00	50,000.00	15,000.00	187,000.0
Transfers and refunds	173.10	2,392.58	97.71	1,870.3
Agency, trust, and investment	7,907.49	15,620.01	14,136.93	15,043.3
Total receipts	\$173,876.83	\$202,485.87	\$149,708.78	\$393,613.2
Balance on hand, including funds	16,699.99	8,536.55	119.29	14,257.1
GRAND TOTAL	\$189,576.82	\$211,022.42	\$149,828.07	\$407,870.3

graded According to Population of 1935 — Continued.

PAYMENTS.	Rehoboth POPULATION 2,777	Kingston POPULATION 2,743	Hadley POPULATION 2,711	Hanover POPULATION 2,709
Maintenance	\$83,117.83	\$99,942.22	\$98,986.33	\$139,043.47
<i>Departmental</i>	<i>83,117.83</i>	<i>93,297.68</i>	<i>98,078.23</i>	<i>132,481.65</i>
General government	3,820.73	7,284.45	5,034.11	10,897.39
Protection of persons and property	2,239.08	8,229.47	2,305.80	7,388.79
Health and sanitation	3,083.87	4,714.52	2,471.57	5,209.21
Highways	29,588.35	8,685.96	22,594.37	14,146.67
Charities	12,447.81	20,476.86	9,848.96	31,777.10
Soldiers' benefits	—	277.10	232.60	3,129.35
Schools	31,160.21	36,678.21	54,243.81	54,905.54
Libraries	—	2,129.86	1,062.74	1,961.56
Recreation	26.51	3,071.24	30.73	156.19
Pensions	—	—	—	—
Unclassified	751.27	1,750.01	253.54	2,909.85
<i>Public service enterprises</i>	<i>—</i>	<i>5,912.00</i>	<i>—</i>	<i>5,220.28</i>
Electric light	—	—	—	—
Water	—	5,912.00	—	5,220.28
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>624.52</i>	<i>908.10</i>	<i>1,325.04</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>108.02</i>	<i>—</i>	<i>16.50</i>
Interest	1,789.57	1,630.26	1,672.92	21,924.68
<i>Loans, general purposes</i>	<i>1,789.57</i>	<i>1,070.13</i>	<i>1,672.92</i>	<i>9,604.68</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>660.13</i>	<i>—</i>	<i>12,320.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	15,554.12	23,256.33	1,999.99	23,661.37
<i>Departmental</i>	<i>15,554.12</i>	<i>21,541.99</i>	<i>1,999.99</i>	<i>23,238.23</i>
General government	26.00	—	—	—
Protection of persons and property	1,492.28	—	—	—
Health and sanitation	—	—	—	—
Highways	6,600.00	20,882.99	1,500.00	23,129.41
Charities	—	—	—	—
Schools	7,435.84	—	499.99	—
Libraries	—	—	—	—
Recreation	—	659.00	—	108.82
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>1,714.34</i>	<i>—</i>	<i>423.14</i>
Electric light	—	—	—	—
Water	—	1,714.34	—	423.14
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	58,000.00	57,400.00	17,500.00	203,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,000.00</i>	<i>7,400.00</i>	<i>2,500.00</i>	<i>19,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>55,000.00</i>	<i>50,000.00</i>	<i>15,000.00</i>	<i>184,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	—	2,020.55	35.29	1,635.11
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>2,020.55</i>	<i>35.29</i>	<i>1,635.11</i>
Refunds	173.10	372.03	62.42	235.24
Agency, trust, and investment	7,914.96	16,226.36	14,136.93	15,697.05
<i>Taxes and licenses for State</i>	<i>3,400.00</i>	<i>6,300.00</i>	<i>4,315.94</i>	<i>5,720.00</i>
<i>Taxes for county</i>	<i>2,511.30</i>	<i>7,373.60</i>	<i>8,656.49</i>	<i>6,671.36</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,097.06</i>	<i>2,004.36</i>	<i>658.10</i>	<i>2,999.69</i>
<i>All other</i>	<i>906.60</i>	<i>548.40</i>	<i>506.40</i>	<i>306.00</i>
RECAPITULATION.				
Maintenance and interest	\$84,907.40	\$101,572.48	\$100,659.25	\$160,968.15
Permanent debt (except from sinking funds)	3,000.00	7,400.00	2,500.00	19,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,554.12	23,256.33	1,999.99	23,661.37
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	55,000.00	50,000.00	15,000.00	184,500.00
Refunds (except to sinking funds) and	—	—	—	—
refunds	173.10	2,392.58	97.71	1,870.35
Agency, trust, and investment	7,914.96	16,226.36	14,136.93	15,697.05
Total payments	\$166,549.58	\$200,847.75	\$134,393.88	\$405,696.92
<i>Balance on hand, including funds</i>	<i>23,027.24</i>	<i>10,174.67</i>	<i>15,434.19</i>	<i>2,173.43</i>
GRAND TOTAL	\$189,576.82	\$211,022.42	\$149,828.07	\$407,870.35

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Lenox POPULATION 2,706	Acton POPULATION 2,635	Hull POPULATION 2,619	Hopkington POPULATION 2,616
REVENUE.	\$162,259.98	\$137,361.18	\$689,707.36	\$123,317.7
General	144,344.46	111,840.93	548,351.66	97,671.0
<i>Taxes</i>	<i>136,802.94</i>	<i>101,982.40</i>	<i>520,799.74</i>	<i>81,142.9</i>
Property, poll, and income	129,653.08	97,951.52	513,013.55	79,617.4
Corporation, bank, etc.	7,149.86	4,030.88	7,786.19	1,525.4
<i>Licenses and permits</i>	<i>3,961.22</i>	<i>363.00</i>	<i>24,063.42</i>	<i>1,262.3</i>
<i>Fines and forfeits</i>	<i>649.70</i>	<i>105.00</i>	<i>640.20</i>	—
<i>Grants and gifts</i>	<i>2,928.95</i>	<i>9,390.53</i>	<i>2,848.30</i>	<i>15,265.8</i>
For expenses	2,928.95	9,390.53	2,848.30	15,265.8
For outlays	—	—	—	—
All other	1.65	—	—	—
Commercial	17,915.52	25,520.25	141,355.70	25,646.6
<i>Special assessments</i>	—	—	<i>3,261.36</i>	<i>3.2</i>
To meet expenses	—	—	3,261.36	3.2
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>4,273.84</i>	<i>6,169.87</i>	<i>7,168.70</i>	<i>3,632.7</i>
<i>Departmental</i>	<i>11,646.68</i>	<i>10,667.02</i>	<i>4,819.55</i>	<i>8,937.4</i>
General government	2,122.33	26.75	483.00	177.2
Protection of persons and property	76.72	72.49	429.33	73.3
Health and sanitation	74.90	39.75	627.14	223.4
Highways	152.00	4,003.00	857.67	2,019.6
Charities	8,332.14	3,931.61	2,202.41	2,607.0
Soldiers' benefits	40.00	400.00	122.00	727.5
Schools	848.49	2,125.94	35.00	3,055.6
Libraries	—	67.48	63.00	—
Recreation	—	—	—	53.6
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>5.70</i>	—	<i>110,065.76</i>	<i>9,055.7</i>
Electric light	—	—	110,065.76	9,055.7
Water	—	—	—	—
All other	5.70	—	—	—
<i>Cemeteries</i>	<i>459.00</i>	<i>1,693.15</i>	<i>179.50</i>	<i>1,326.5</i>
<i>Interest</i>	<i>1,530.40</i>	<i>6,990.21</i>	<i>15,860.83</i>	<i>2,690.9</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,042.62	4,375.36	—	121.8
All other	487.78	2,614.85	15,860.83	2,569.0
NON-REVENUE.	\$168,536.07	\$112,744.62	\$408,556.47	\$124,752.4
Offsets to outlays	5,979.48	5,000.00	3,000.00	14,329.9
<i>Departmental</i>	<i>5,979.48</i>	<i>5,000.00</i>	<i>3,000.00</i>	<i>14,329.9</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	125,000.00	70,000.00	330,000.00	97,909.2
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>125,000.00</i>	<i>70,000.00</i>	<i>330,000.00</i>	<i>97,000.0</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	<i>909.20</i>
<i>Premiums</i>	—	—	—	—
Transfers	1,042.62	2,157.00	—	230.9
<i>From sinking funds</i>	—	—	—	—
All other	1,042.62	2,157.00	—	230.9
Refunds	873.99	188.42	1,887.90	629.76
Agency, trust, and investment	35,639.98	35,399.20	73,668.57	11,652.67
<i>Taxes and licenses for State</i>	<i>8,725.01</i>	<i>5,700.00</i>	<i>22,735.61</i>	<i>4,650.00</i>
<i>Taxes for county</i>	<i>13,494.12</i>	<i>5,670.57</i>	<i>26,568.60</i>	<i>4,576.26</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>13,090.25</i>	<i>23,422.43</i>	<i>22,904.79</i>	<i>1,758.62</i>
All other	330.60	606.20	1,459.77	667.80
RECAPITULATION.				
Revenue and offsets to outlays	\$168,239.46	\$142,361.18	\$692,707.36	\$137,647.63
Premiums	—	—	—	—
Municipal indebtedness	125,000.00	70,000.00	330,000.00	97,909.20
Transfers and refunds	1,916.61	2,345.42	1,887.90	860.68
Agency, trust, and investment	35,639.98	35,399.20	73,668.57	11,652.67
Total receipts	\$330,796.05	\$250,105.80	\$1,098,263.83	\$248,070.18
Balance on hand, including funds	26,233.25	32,698.45	19,369.48	14,137.35
GRAND TOTAL	\$357,029.30	\$282,804.25	\$1,117,633.31	\$262,207.53

aded According to Population of 1935 — Continued.

PAYMENTS.	Lenox POPULATION 2,706	Acton POPULATION 2,635	Hull POPULATION 2,619	Hopkinton POPULATION 2,616
Maintenance	\$169,289.79	\$113,906.41	\$560,549.05	\$117,205.89
Departmental	167,263.22	111,599.80	453,200.17	103,623.94
General government	12,987.05	6,231.53	38,143.76	6,571.14
Protection of persons and property	11,457.23	10,337.72	119,459.99	6,825.44
Health and sanitation	11,439.09	3,840.62	37,802.71	2,132.80
Highways	32,259.94	32,774.14	94,323.18	30,706.66
Charities	32,035.20	12,015.64	27,576.69	13,660.54
Soldiers' benefits	5,350.00	1,247.19	5,723.76	994.02
Schools	56,519.06	42,136.99	108,403.29	41,639.04
Libraries	390.70	1,238.53	4,204.76	—
Recreation	46.70	112.29	12,275.03	162.38
Pensions	—	—	1,800.00	—
Unclassified	4,777.25	1,665.15	3,577.00	931.92
Public service enterprises	46.89	—	105,464.83	12,474.44
Electric light	—	—	105,464.83	—
Water	—	—	—	12,474.44
All other	46.89	—	—	—
Cemeteries	1,731.96	2,306.61	1,794.05	1,107.51
Administration of trust funds	248.72	—	—	—
Interest	3,165.77	3,450.56	14,218.16	6,921.44
Loans, general purposes	3,165.77	3,450.56	14,218.16	5,048.94
Loans, public service enterprises	—	—	—	1,872.50
Loans, cemeteries	—	—	—	—
Payments	13,162.68	11,710.27	39,795.76	21,678.25
Departmental	12,665.08	10,441.82	30,684.87	19,018.05
General government	113.75	—	—	—
Protection of persons and property	—	2,935.00	9,017.49	549.42
Health and sanitation	—	—	15,004.32	—
Highways	11,563.65	7,506.82	6,662.56	14,216.96
Charities	—	—	—	—
Schools	987.68	—	—	436.22
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	3,815.45
Public service enterprises	—	—	9,111.39	2,206.97
Electric light	—	—	9,111.39	—
Water	—	—	—	2,206.97
All other	—	—	—	—
Cemeteries	497.60	1,268.45	—	453.23
Municipal indebtedness	125,000.00	76,500.00	351,723.64	91,966.41
From sinking funds	—	—	—	—
From revenue and other sources	25,000.00	6,500.00	31,723.64	19,500.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	100,000.00	70,000.00	320,000.00	72,000.00
Varrants or orders, previous years	—	—	—	466.41
Transfers	1,042.62	2,157.00	—	230.92
To sinking funds from revenue	—	—	—	—
All other	1,042.62	2,157.00	—	230.92
Funds	873.99	188.42	1,887.90	629.76
Agency, trust, and investment	35,629.78	38,039.59	72,616.03	11,457.20
Taxes and licenses for State	8,725.01	5,700.00	22,735.51	4,650.00
Taxes for county	13,494.12	5,670.57	26,568.50	4,576.25
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	13,090.25	26,061.22	22,802.08	1,649.55
All other	320.40	607.80	509.94	581.40
RECAPITULATION.				
Maintenance and interest	\$172,455.56	\$117,356.97	\$574,767.21	\$124,127.33
Permanent debt (except from sinking funds)	25,000.00	6,500.00	31,723.64	19,500.00
Sinking fund requirements from revenue	—	—	—	—
Payments	13,162.68	11,710.27	39,795.76	21,678.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	100,000.00	70,000.00	320,000.00	72,466.41
Transfers (except to sinking funds) and refunds	1,916.61	2,345.42	1,887.90	860.68
Agency, trust, and investment	35,629.78	38,039.59	72,616.03	11,457.20
Total payments	\$348,164.63	\$245,952.25	\$1,040,790.54	\$250,089.87
Balance on hand, including funds	8,864.67	36,852.00	76,842.77	12,117.66
GRAND TOTAL	\$357,029.30	\$282,804.25	\$1,117,633.31	\$262,207.53

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Lancaster POPULATION 2,590	Shirley POPULATION 2,548	Westwood POPULATION 2,537	Groton POPULATION 2,534
REVENUE.	\$122,140.04	\$104,011.82	\$121,973.73	\$204,152.0
General	100,684.73	91,200.28	110,150.87	149,127.6
Taxes	89,248.24	69,487.16	108,218.34	132,139.2
Property, poll, and income	76,802.07	65,952.49	104,908.28	127,949.4
Corporation, bank, etc.	12,446.17	3,534.66	3,313.06	4,190.5
Licenses and permits	87.00	2,186.50	344.19	371.3
Fines and forfeits	152.73	103.70	129.00	110.0
Grants and gifts	11,196.76	19,422.93	1,459.34	16,506.3
For expenses	11,196.76	19,422.93	1,459.34	16,506.3
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	21,455.31	12,811.54	11,822.86	55,024.3
Special assessments	—	29.24	266.35	—
To meet expenses	—	29.24	—	—
To meet outlays	—	—	266.35	—
Privileges	3,892.90	2,193.72	5,374.25	5,828.0
Departmental	5,567.11	18,015.93	4,601.03	8,015.68
General government	80.00	231.85	856.00	326.1
Protection of persons and property	81.00	74.38	20.53	85.99
Health and sanitation	70.71	7.00	—	160.50
Highways	13.00	3,309.00	438.16	2,998.84
Charities	3,945.85	4,353.65	2,720.99	3,606.80
Soldiers' benefits	45.00	—	96.00	—
Schools	848.96	2.05	381.32	775.92
Libraries	152.59	23.00	57.33	49.74
Recreation	—	—	—	—
Unclassified	120.00	115.00	30.70	11.67
Public service enterprises	8,820.96	—	—	32,991.86
Electric light	—	—	—	32,991.86
Water	8,820.96	—	—	—
All other	—	—	—	—
Cemeteries	1,446.36	719.85	—	—
Interest	1,937.98	1,852.80	1,581.23	8,188.86
On sinking funds	—	—	—	—
On trust and investment funds	1,449.63	456.81	653.57	4,013.74
All other	488.35	1,395.99	927.66	4,170.14
NON-REVENUE.	\$119,020.91	\$48,444.30	\$63,373.69	\$83,690.7
Offsets to outlays	150.00	9,305.68	—	1,316.35
Departmental	150.00	9,305.68	—	57.96
Public service enterprises	—	—	—	1,258.36
Cemeteries	—	—	—	—
Municipal indebtedness	51,000.00	30,000.00	50,000.00	50,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	11,000.00	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	40,000.00	30,000.00	50,000.00	50,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	3,466.41	428.02	—	1,640.89
From sinking funds	—	—	—	—
All other	3,466.41	428.02	—	1,640.89
Refunds	516.83	121.47	263.23	333.77
Agency, trust, and investment	63,887.67	8,589.13	13,110.46	30,399.72
Taxes and licenses for State	4,617.06	3,200.00	6,810.55	6,506.74
Taxes for county	4,288.00	3,183.48	3,570.65	6,466.44
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	54,349.01	1,858.85	2,029.66	16,618.50
All other	633.60	346.80	699.60	808.04
RECAPITULATION.				
Revenue and offsets to outlays	\$122,290.04	\$113,317.50	\$121,973.73	\$205,468.35
Premiums	—	—	—	—
Municipal indebtedness	51,000.00	30,000.00	50,000.00	50,000.00
Transfers and refunds	3,983.24	549.49	263.23	1,974.66
Agency, trust, and investment	63,887.67	8,589.13	13,110.46	30,399.72
Total receipts	\$241,160.95	\$152,456.12	\$185,347.42	\$287,842.76
Balance on hand, including funds	10,205.78	3,782.85	27,285.64	25,508.64
GRAND TOTAL	\$251,366.73	\$156,238.97	\$212,633.06	\$313,351.40

¹ Includes \$15 from administration of trust funds. See "Unclassified."

graded According to Population of 1935 — Continued.

PAYMENTS.	Lancaster POPULATION 2,590	Shirley POPULATION 2,548	Westwood POPULATION 2,537	Groton POPULATION 2,534
Maintenance	\$109,081.24	\$80,286.20	\$118,615.90	\$159,769.92
<i>Departmental</i>	<i>98,171.80</i>	<i>79,330.36</i>	<i>118,591.90</i>	<i>129,547.24</i>
General government	9,044.76	4,520.51	11,843.12	8,761.73
Protection of persons and property	11,263.13	4,610.58	22,179.73	8,566.78
Health and sanitation	3,185.71	3,422.69	2,149.59	4,243.41
Highways	17,376.58	21,289.28	22,503.78	38,185.33
Charities	15,772.34	13,126.82	9,868.13	15,478.70
Soldiers' benefits	531.73	485.62	216.69	1,071.13
Schools	33,435.41	29,306.44	43,612.56	44,857.78
Libraries	5,437.43	1,271.71	1,139.17	4,827.65
Recreation	33.14	184.01	2,286.05	1,134.15
Pensions	—	—	—	—
Unclassified	2,091.07	1,112.70	2,793.08	2,420.58
<i>Public service enterprises</i>	<i>7,541.39</i>	<i>—</i>	<i>—</i>	<i>30,222.68</i>
Electric light	—	—	—	30,222.68
Water	7,541.39	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,368.55</i>	<i>887.79</i>	<i>—</i>	<i>—</i>
Administration of trust funds	—	68.05	24.00	—
Interest	1,052.63	1,341.93	919.97	3,296.08
<i>Loans, general purposes</i>	<i>951.38</i>	<i>1,341.93</i>	<i>919.97</i>	<i>3,296.08</i>
<i>Loans, public service enterprises</i>	<i>101.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	24,969.97	21,271.52	9,207.85	7,724.69
<i>Departmental</i>	<i>11,847.97</i>	<i>21,271.52</i>	<i>9,207.85</i>	<i>3,851.08</i>
General government	—	122.75	1,112.87	65.00
Protection of persons and property	1,388.17	30.00	997.90	846.26
Health and sanitation	853.04	5,715.32	2,968.55	2,654.82
Highways	9,606.76	15,301.45	2,560.00	210.00
Charities	—	—	—	—
Schools	—	102.00	1,568.53	75.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>13,142.00</i>	<i>—</i>	<i>—</i>	<i>3,873.61</i>
Electric light	—	—	—	3,873.61
Water	13,142.00	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	43,900.00	32,000.00	50,766.59	77,500.18
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,900.00</i>	<i>2,000.00</i>	<i>766.59</i>	<i>11,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>30,000.00</i>	<i>50,000.00</i>	<i>66,500.18</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	3,466.41	428.02	—	1,640.89
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>3,466.41</i>	<i>428.02</i>	<i>—</i>	<i>1,640.89</i>
Refunds	516.83	121.47	263.23	333.77
Agency, trust, and investment	62,848.47	8,632.80	13,138.56	30,504.92
<i>Taxes and licenses for State</i>	<i>4,617.06</i>	<i>3,200.00</i>	<i>6,810.55</i>	<i>6,606.74</i>
<i>Taxes for county</i>	<i>4,288.00</i>	<i>3,183.48</i>	<i>3,570.65</i>	<i>6,466.44</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>53,311.61</i>	<i>1,902.52</i>	<i>2,057.76</i>	<i>16,720.10</i>
<i>All other</i>	<i>631.80</i>	<i>346.80</i>	<i>699.60</i>	<i>811.64</i>
RECAPITULATION.				
Maintenance and interest	\$110,133.87	\$81,628.13	\$119,535.87	\$163,066.00
Permanent debt (except from sinking funds)	3,900.00	2,000.00	766.59	11,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	24,989.97	21,271.52	9,207.85	7,724.69
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	30,000.00	50,000.00	66,500.18
Transfers (except to sinking funds) and refunds	3,983.24	549.49	263.23	1,974.66
Agency, trust, and investment	62,848.47	8,632.80	13,138.56	30,504.92
Total payments	\$245,855.55	\$144,081.94	\$192,912.10	\$280,770.45
Balance on hand, including funds	5,511.18	12,157.03	19,720.96	32,580.95
GRAND TOTAL	\$251,366.73	\$156,238.97	\$212,633.06	\$313,351.40

TABLE I. — *Summary of Financial Transactions. Town*

RECEIPTS.	Manchester POPULATION 2,509	Ashland POPULATION 2,497	Hatfield POPULATION 2,433	Hanson POPULATION 2,417
REVENUE.	\$315,926.81	\$145,362.21	\$110,725.80	\$153,153.87
General	280,502.88	121,141.09	96,437.28	124,604.04
Taxes	273,905.04	106,866.71	72,785.98	108,848.31
Property, poll, and income	265,515.64	101,189.00	71,662.83	105,516.56
Corporation, bank, etc.	8,389.40	5,667.71	1,123.15	3,331.71
Licenses and permits	1,916.75	1,875.83	2,380.50	1,210.00
Fines and forfeits	583.90	10.00	119.00	62.46
Grants and gifts	4,097.19	12,398.55	21,151.80	14,483.36
For expenses	4,097.19	12,398.55	21,151.80	14,483.36
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	35,423.93	24,221.12	14,288.52	28,549.83
Special assessments	—	11.00	—	—
To meet expenses	—	11.00	—	—
To meet outlays	—	—	—	—
Privileges	7,575.57	2,923.94	3,444.43	3,993.82
Departmental	3,048.17	8,368.56	2,513.88	11,100.42
General government	427.00	431.44	345.00	338.00
Protection of persons and property	103.71	31.21	75.76	25.15
Health and sanitation	894.72	260.71	47.14	37.20
Highways	—	3,148.91	1,499.05	—
Charities	1,439.66	3,844.70	452.23	7,893.87
Soldiers' benefits	72.00	235.00	—	720.00
Schools	46.33	339.40	59.29	1,460.22
Libraries	39.75	75.00	35.41	27.77
Recreation	25.00	—	—	—
Unclassified	—	2.19	—	598.21
Public service enterprises	21,006.02	9,989.40	5,617.56	9,101.43
Electric light	—	—	—	—
Water	21,006.02	9,989.40	5,617.56	9,101.43
All other	—	—	—	—
Cemeteries	1,261.10	722.73	245.61	—
Interest	2,533.07	2,205.49	2,467.04	4,354.15
On sinking funds	—	—	—	—
On trust and investment funds	455.67	—	26.68	67.83
All other	2,077.40	2,205.49	2,440.36	4,286.32
NON-REVENUE.	\$254,096.62	\$82,636.32	\$49,198.90	\$71,433.10
Offsets to outlays	873.26	2,117.96	—	—
Departmental	—	1,899.51	—	—
Public service enterprises	873.26	218.45	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	220,000.00	70,000.00	35,000.00	61,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	220,000.00	70,000.00	35,000.00	61,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	112.80	—	—	181.61
From sinking funds	—	—	—	—
All other	112.80	—	—	181.61
Refunds	1,995.21	69.18	57.86	73.88
Agency, trust, and investment	31,115.35	10,449.18	14,141.04	10,177.61
Taxes and licenses for State	16,561.18	4,300.00	4,115.20	4,200.00
Taxes for county	13,404.78	4,277.80	8,253.86	4,915.74
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	718.39	1,368.98	1,525.98	496.67
All other	431.00	502.40	246.00	565.20
RECAPITULATION.				
Revenue and offsets to outlays	\$316,800.07	\$147,480.17	\$110,725.80	\$153,153.87
Premiums	—	—	—	—
Municipal indebtedness	220,000.00	70,000.00	35,000.00	61,000.00
Transfers and refunds	2,108.01	69.18	57.86	255.49
Agency, trust, and investment	31,115.35	10,449.18	14,141.04	10,177.61
Total receipts	\$570,023.43	\$227,998.53	\$159,924.70	\$224,586.97
Balance on hand, including funds	27,050.43	43,222.66	12,200.68	6,348.99
GRAND TOTAL	\$597,073.86	\$271,221.19	\$172,125.38	\$230,935.96

Paid According to Population of 1935 — Continued.

PAYMENTS.	Manchester POPULATION 2,509	Ashland POPULATION 2,497	Hatfield POPULATION 2,433	Hanson POPULATION 2,417
Maintenance	\$261,813.73	\$111,923.50	\$87,836.68	\$118,495.90
Departmental	234,943.99	105,584.40	84,398.56	110,790.45
General government	16,731.95	7,294.38	6,302.95	6,204.56
Protection of persons and property	36,100.62	4,884.90	3,772.83	6,381.45
Health and sanitation	18,336.89	4,385.20	1,199.98	3,257.03
Highways	52,333.03	24,090.09	16,058.44	21,204.38
Charities	27,205.28	12,364.81	7,129.25	28,043.94
Soldiers' benefits	2,620.25	971.57	182.21	3,911.03
Schools	60,629.39	43,490.99	47,675.56	39,017.36
Libraries	5,478.59	1,500.00	1,416.14	705.28
Recreation	10,367.14	459.96	28.62	26.82
Pensions	1,046.24	—	—	—
Unclassified	4,094.61	6,142.50	632.58	2,038.60
Public service enterprises	22,852.49	5,114.62	3,102.91	7,705.45
Electric light	—	—	—	—
Water	22,852.49	5,114.62	3,102.91	7,705.45
All other	—	—	—	—
Cemeteries	4,017.25	1,224.48	335.21	—
Administration of trust funds	—	—	—	—
Interest	7,578.00	5,058.30	2,532.25	8,809.00
Loans, general purposes	7,413.00	4,447.67	2,532.25	5,816.50
Loans, public service enterprises	165.00	610.63	—	2,992.50
Loans, cemeteries	—	—	—	—
Outlays	16,909.27	15,310.68	3,313.51	3,217.08
Departmental	16,339.02	9,784.51	3,313.51	1,925.86
General government	—	—	—	67.12
Protection of persons and property	111.23	2,829.80	1,181.26	155.21
Health and sanitation	45.26	—	1,113.50	—
Highways	5,918.85	6,814.41	36.00	1,260.93
Charities	175.00	—	—	271.00
Schools	385.00	—	—	60.00
Libraries	—	—	—	—
Recreation	9,703.68	140.30	982.75	111.60
Unclassified	—	—	—	—
Public service enterprises	570.25	5,526.17	—	1,291.22
Electric light	—	—	—	—
Water	570.25	5,526.17	—	1,291.22
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	229,500.00	83,500.00	40,000.00	85,000.00
From sinking funds	—	—	—	—
From revenue and other sources	124,500.00	13,500.00	5,000.00	16,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	205,000.00	70,000.00	35,000.00	69,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	112.80	—	—	181.61
To sinking funds from revenue	—	—	—	—
All other	112.80	—	—	181.61
Balance on hand, including funds	1,995.21	69.18	57.86	73.88
Agency, trust, and investment	31,138.22	10,449.18	14,883.52	10,384.00
Taxes and licenses for State	16,561.18	4,300.00	4,115.20	4,200.00
Taxes for county	13,404.78	4,277.80	8,253.86	4,915.74
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	741.26	1,368.98	2,266.66	703.06
All other	431.00	502.40	247.80	565.20
RECAPITULATION.				
Maintenance and interest	\$269,391.73	\$116,981.80	\$90,368.93	\$127,304.90
Permanent debt (except from sinking funds)	124,500.00	13,500.00	5,000.00	16,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	16,909.27	15,310.68	3,313.51	3,217.08
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	205,000.00	70,000.00	35,000.00	69,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds	2,108.01	69.18	57.86	255.49
Agency, trust, and investment	31,138.22	10,449.18	14,883.52	10,384.00
Total payments	\$549,047.23	\$226,310.84	\$148,623.82	\$226,161.47
Balance on hand, including funds	48,026.63	44,910.35	23,501.56	4,774.49
GRAND TOTAL	\$597,073.86	\$271,221.19	\$172,125.38	\$230,935.96

¹ Includes \$4,000 paid from offsets to outlays

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Sutton POPULATION 2,408	Rutland POPULATION 2,406	Douglas POPULATION 2,403	Northborough POPULATION 2,396
REVENUE.	\$99,679.05	\$82,219.45	\$104,349.51	\$111,588.38
General	89,400.44	60,416.88	86,679.38	86,025.00
Taxes	66,238.91	41,183.41	68,888.98	72,035.40
Property, poll, and income	64,692.36	41,056.32	64,420.49	71,483.40
Corporation, bank, etc.	1,546.55	127.09	4,468.49	551.90
Licenses and permits	1,838.80	1,017.62	1,897.00	732.60
Fines and forfeits	59.50	6.00	8.00	891.00
Grants and gifts	21,263.53	18,210.85	15,885.40	12,366.10
For expenses	21,263.53	18,210.85	15,885.40	12,366.10
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	10,278.61	21,802.57	17,670.13	25,563.30
Special assessments	—	94.05	—	22.40
To meet expenses	—	94.05	—	22.40
To meet outlays	—	—	—	—
Privileges	2,247.92	5,024.21	2,508.66	2,837.40
Departmental	5,262.79	8,733.39	7,021.94	9,959.70
General government	80.00	128.36	499.00	1,696.20
Protection of persons and property	16.74	25.48	43.88	50.80
Health and sanitation	527.74	1,112.84	260.75	245.50
Highways	2,528.90	3,841.35	1,260.86	721.40
Charities	2,097.41	2,544.71	4,247.02	6,512.20
Soldiers' benefits	—	223.50	262.56	157.70
Schools	—	813.75	365.66	428.20
Libraries	—	21.40	82.21	100.90
Recreation	—	22.00	—	—
Unclassified	12.00	—	—	46.50
Public service enterprises	—	8,799.57	4,732.95	6,156.70
Electric light	—	—	—	—
Water	—	8,799.57	4,732.95	6,156.70
All other	—	—	—	—
Cemeteries	187.25	—	86.50	1,294.80
Interest	2,580.65	1,151.35	3,321.18	5,292.10
On sinking funds	—	—	—	—
On trust and investment funds	426.88	7.88	2,813.70	3,518.80
All other	2,153.77	1,143.47	507.48	1,773.20
NON-REVENUE.	\$91,115.16	\$48,491.40	\$57,396.61	\$81,459.60
Offsets to outlays	18,951.44	11,966.84	9,461.07	—
Departmental	18,951.44	11,966.84	9,461.07	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	65,000.00	31,465.00	40,000.00	70,000.00
Loans, general purposes	—	1,465.00	—	—
Loans, public service enterprises	—	—	—	45,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	65,000.00	30,000.00	40,000.00	25,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	419.80	—	1,374.43	267.00
From sinking funds	—	—	—	—
All other	419.80	—	1,374.43	267.00
Refunds	159.99	132.28	257.76	241.28
Agency, trust, and investment	6,583.93	4,927.28	6,303.35	10,951.35
Taxes and licenses for State	2,500.00	2,200.00	2,910.75	3,200.00
Taxes for county	2,330.00	2,051.00	2,703.00	2,983.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,228.93	151.88	161.00	3,987.82
All other	525.00	524.40	528.60	780.53
RECAPITULATION.				
Revenue and offsets to outlays	\$118,630.49	\$94,186.29	\$113,810.58	\$111,588.35
Premiums	—	—	—	—
Municipal indebtedness	65,000.00	31,465.00	40,000.00	70,000.00
Transfers and refunds	579.79	132.28	1,632.19	508.28
Agency, trust, and investment	6,583.93	4,927.28	6,303.35	10,951.35
Total receipts	\$190,794.21	\$130,710.85	\$161,746.12	\$193,047.98
Balance on hand, including funds	25,224.13	266.10	8,798.21	14,679.18
GRAND TOTAL	\$216,018.34	\$130,976.95	\$170,544.33	\$207,727.16

ded According to Population of 1935 — Continued.

PAYMENTS.	Sutton POPULATION 2,408	Rutland POPULATION 2,406	Douglas POPULATION 2,403	Northborough POPULATION 2,396
Maintenance	\$94,854.62	\$77,224.67	\$92,352.60	\$96,758.99
Departmental	93,738.64	71,054.39	88,383.24	90,285.70
General government	6,178.72	5,669.94	6,430.68	7,189.86
Protection of persons and property	2,057.92	1,771.01	3,485.03	4,600.46
Health and sanitation	2,973.95	2,579.69	2,973.06	2,997.82
Highways	28,420.73	26,670.40	22,995.35	22,264.68
Charities	19,607.66	7,724.90	13,626.75	13,161.95
Soldiers' benefits	1,248.18	324.83	673.50	601.46
Schools	31,013.32	23,828.80	35,536.26	29,135.72
Libraries	586.87	540.03	2,178.86	2,028.90
Recreation	45.49	94.89	47.60	173.15
Pensions	—	—	—	—
Unclassified	1,605.80	1,849.90	436.15	8,131.70
Public service enterprises	—	6,170.28	3,389.33	4,573.78
Electric light	—	—	—	—
Water	—	6,169.58	3,389.33	4,573.78
All other	—	.70	—	—
Cemeteries	1,115.98	—	404.99	1,896.21
Administration of trust funds	—	—	175.04	3.30
Interest	1,968.36	1,847.50	1,318.82	2,048.43
Bonds, general purposes	1,968.36	1,212.50	896.32	1,701.87
Bonds, public service enterprises	—	635.00	422.50	346.56
Bonds, cemeteries	—	—	—	—
Outlays	29,402.50	18,097.57	15,628.62	2,405.85
Departmental	29,402.50	18,097.57	15,628.62	1,204.74
General government	—	—	—	—
Protection of persons and property	—	921.13	—	—
Health and sanitation	—	97.62	—	—
Highways	25,298.64	16,576.68	14,198.10	393.99
Charities	—	—	—	—
Schools	4,103.86	243.65	1,430.52	810.75
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	258.49	—	—
Public service enterprises	—	—	—	1,201.11
Electric light	—	—	—	—
Water	—	—	—	1,201.11
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	56,000.00	19,000.00	44,000.00	31,000.00
From sinking funds	—	—	—	—
From revenue and other sources	1,000.00	4,000.00	4,000.00	6,000.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	55,000.00	15,000.00	40,000.00	25,000.00
Varrants or orders, previous years	—	—	—	—
Transfers	419.80	—	1,374.43	267.00
To sinking funds from revenue	—	—	—	—
All other	419.80	—	1,374.43	267.00
Funds	159.99	132.28	257.76	241.28
Agency, trust, and investment	6,949.96	4,935.16	6,891.03	9,357.50
Taxes and licenses for State	2,500.00	2,200.00	2,910.75	3,200.00
Taxes for county	2,330.00	2,051.00	2,703.00	2,983.00
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	1,594.96	159.76	750.48	2,417.17
All other	525.00	524.40	526.80	757.33
RECAPITULATION.				
Maintenance and interest	\$96,822.98	\$79,072.17	\$93,671.42	\$98,807.42
Permanent debt (except from sinking funds)	1,000.00	4,000.00	4,000.00	6,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	29,402.50	18,097.57	15,628.62	2,405.85
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	55,000.00	15,000.00	40,000.00	25,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds	579.79	132.28	1,632.19	508.28
Agency, trust, and investment	6,949.96	4,935.16	6,891.03	9,357.50
Total payments	\$189,755.23	\$121,237.18	\$161,823.26	\$142,079.05
Balance on hand, including funds	26,263.11	9,739.77	8,721.07	65,648.11
GRAND TOTAL	\$216,018.34	\$130,976.95	\$170,544.33	\$207,727.16

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Hardwick POPULATION 2,379	Harwich POPULATION 2,373	Charlton POPULATION 2,366	Avon POPULATION 2,362
REVENUE.	\$93,579.72	\$134,322.64	\$107,880.47	\$88,958.11
General	70,809.01	112,417.21	94,659.99	67,263.11
Taxes	48,466.05	109,828.10	65,099.82	60,978.11
Property, poll, and income	45,754.12	107,632.46	63,103.10	59,655.41
Corporation, bank, etc.	2,711.93	2,195.64	1,996.72	1,323.41
Licenses and permits	870.50	1,468.00	2,363.00	1,693.41
Fines and forfeits	414.50	249.00	370.00	491.01
Grants and gifts	21,057.96	854.53	26,827.17	4,099.81
For expenses	21,057.96	854.53	26,827.17	4,099.81
For outlays	—	—	—	—
All other	—	17.58	—	—
Commercial	22,770.71	21,905.43	13,220.48	21,694.81
Special assessments	—	773.60	—	102.21
To meet expenses	—	773.60	—	102.21
To meet outlays	—	—	—	—
Privileges	2,755.53	5,374.26	2,775.25	2,521.11
Departmental	12,529.72	12,415.50	6,956.12	8,551.41
General government	185.25	1,475.65	77.72	—
Protection of persons and property	73.06	141.67	25.60	29.41
Health and sanitation	—	348.78	403.57	—
Highways	5,467.83	—	3,349.92	—
Charities	3,703.41	6,749.78	2,650.41	7,889.01
Soldiers' benefits	28.00	190.00	100.00	310.01
Schools	2,025.79	2,913.44	345.00	313.71
Libraries	6.53	563.00	3.90	9.21
Recreation	—	25.50	—	—
Unclassified	1,039.85	7.68	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	7,208.71
Water	—	—	—	—
All other	—	—	—	7,208.71
Cemeteries	778.60	—	609.81	—
Interest	6,706.77	3,342.07	2,879.30	3,311.21
On sinking funds	—	—	—	—
On trust and investment funds	5,990.21	706.65	1,559.31	37.61
All other	716.56	2,635.42	1,319.99	3,273.61
NON-REVENUE.	\$79,628.45	\$24,512.40	\$75,355.17	\$99,371.21
Offsets to outlays	6,515.94	—	4,579.73	10,069.51
Departmental	6,515.94	—	4,579.73	10,069.51
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	60,000.00	—	63,000.00	83,185.41
Loans, general purposes	—	—	3,000.00	23,000.01
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	15,185.41
Temporary loans (including revenue loans)	60,000.00	—	60,000.00	45,000.01
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	530.47	577.10	—
From sinking funds	—	—	—	—
All other	—	530.47	577.10	—
Refunds	902.14	144.82	558.29	86.31
Agency, trust, and investment	12,210.37	23,837.11	6,640.05	6,029.91
Taxes and licenses for State	4,309.66	7,818.09	2,700.00	3,400.01
Taxes for county	4,008.00	13,495.94	2,517.00	1,785.31
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,432.51	1,965.08	555.25	401.21
All other	460.20	558.00	867.80	443.41
RECAPITULATION.				
Revenue and offsets to outlays	\$100,095.66	\$134,322.64	\$112,460.20	\$99,027.81
Premiums	—	—	—	—
Municipal indebtedness	60,000.00	—	63,000.00	83,185.41
Transfers and refunds	902.14	675.29	1,135.39	86.31
Agency, trust, and investment	12,210.37	23,837.11	6,640.05	6,029.91
Total receipts	\$173,208.17	\$158,835.04	\$183,235.64	\$188,329.51
Balance on hand, including funds	5,280.13	42,443.32	12,139.35	1,407.07
GRAND TOTAL	\$178,488.30	\$201,278.36	\$195,374.99	\$189,736.61

Graded According to Population of 1935 — Continued.

PAYMENTS.	Hardwick POPULATION 2,379	Harwich POPULATION 2,373	Charlton POPULATION 2,366	Avon POPULATION 2,362
Maintenance	\$120,611.75	\$116,901.82	\$98,017.08	\$86,021.60
Departmental	118,535.48	116,701.82	97,108.78	78,774.65
General government	4,971.61	12,435.30	5,334.91	8,143.15
Protection of persons and property	3,832.36	9,291.26	1,162.13	6,166.13
Health and sanitation	4,063.60	8,112.31	3,457.86	2,706.57
Highways	40,683.95	19,078.99	32,203.73	10,071.95
Charities	20,316.46	20,250.11	11,365.54	18,254.91
Soldiers' benefits	1,351.13	588.09	1,581.87	1,237.35
Schools	35,448.91	39,395.44	40,150.00	30,635.65
Libraries	733.07	1,933.54	491.51	763.11
Recreation	214.77	3,088.68	97.09	90.31
Pensions	—	—	—	—
Unclassified	6,919.62	2,528.10	1,264.14	705.52
Public service enterprises	—	200.00	—	7,246.95
Electric light	—	—	—	—
Water	—	—	—	7,246.95
All other	—	200.00	—	—
Cemeteries	2,019.04	—	908.30	—
Administration of trust funds	57.23	—	—	—
Interest	2,045.25	—	3,209.08	2,099.71
Loans, general purposes	2,045.25	—	3,209.08	2,099.71
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	13,094.68	1,852.75	7,567.74	24,557.08
Departmental	13,094.68	1,852.75	7,567.74	24,557.08
General government	—	305.00	—	—
Protection of persons and property	102.10	—	1,480.00	87.56
Health and sanitation	—	—	—	123.29
Highways	12,992.58	1,047.80	5,752.19	22,793.02
Charities	—	—	—	—
Schools	—	—	335.55	204.00
Libraries	—	—	—	—
Recreation	—	299.95	—	1,000.00
Unclassified	—	200.00	—	—
Public service enterprises	—	—	—	349.21
Electric light	—	—	—	—
Water	—	—	—	349.21
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	20,200.00	—	76,630.00	64,653.46
From sinking funds	—	—	—	—
From revenue and other sources	5,200.00	—	6,630.00	9,467.98
Bonds refunded, current year	—	—	—	15,185.48
Temporary loans (including revenue loans)	15,000.00	—	70,000.00	40,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	—	530.47	577.10	—
To sinking funds from revenue	—	—	—	—
All other	—	530.47	577.10	—
Refunds	902.14	144.82	558.29	86.35
Agency, trust, and investment	11,919.52	23,766.41	6,817.72	6,072.33
Taxes and licenses for State	4,309.66	7,818.09	2,700.00	3,400.00
Taxes for county	4,008.00	13,495.94	2,517.00	1,785.32
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	3,141.66	1,894.38	732.92	438.81
All other	460.20	558.00	867.80	448.20
RECAPITULATION.				
Maintenance and interest	\$122,657.00	\$116,901.82	\$101,226.16	\$88,121.31
Permanent debt (except from sinking funds)	5,200.00	—	6,630.00	9,467.98
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,094.68	1,852.75	7,567.74	24,557.08
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	15,185.48
Temporary loans	15,000.00	—	70,000.00	40,000.00
Transfers (except to sinking funds) and refunds	902.14	675.29	1,135.39	86.35
Agency, trust, and investment	11,919.52	23,766.41	6,817.72	6,072.33
Total payments	\$168,773.34	\$143,196.27	\$193,377.01	\$183,490.53
Balance on hand, including funds	9,714.96	58,082.09	1,997.98	6,246.13
GRAND TOTAL	\$178,488.30	\$201,278.36	\$195,374.99	\$189,736.66

TABLE I. — *Summary of Financial Transactions. Town*

RECEIPTS.	North Reading POPULATION 2,321	Salisbury POPULATION 2,245	Duxbury POPULATION 2,244	Hamilton POPULATION 2,235
REVENUE.	\$115,711.96	\$130,353.49	\$176,436.53	\$150,864.40
General	97,869.25	120,992.14	156,304.65	137,881.93
<i>Taxes</i>	<i>80,601.82</i>	<i>109,787.89</i>	<i>152,850.69</i>	<i>134,235.69</i>
Property, poll, and income	80,393.34	108,130.47	151,115.59	132,378.05
Corporation, bank, etc.	208.48	1,597.42	1,735.10	1,857.64
<i>Licenses and permits</i>	<i>1,503.00</i>	<i>7,444.00</i>	<i>2,028.20</i>	<i>730.50</i>
<i>Fines and forfeits</i>	<i>83.00</i>	<i>1,516.92</i>	<i>373.85</i>	<i>60.00</i>
<i>Grants and gifts</i>	<i>16,681.43</i>	<i>2,303.33</i>	<i>1,051.91</i>	<i>2,855.74</i>
For expenses	15,681.43	2,303.33	1,051.91	2,855.74
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	17,842.71	9,361.35	20,131.88	12,982.47
<i>Special assessments</i>	<i>653.84</i>	<i>73.33</i>	—	<i>1,079.68</i>
To meet expenses	653.84	73.33	—	1,079.68
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>3,335.28</i>	<i>2,935.03</i>	<i>6,136.04</i>	<i>5,404.52</i>
<i>Departmental</i>	<i>9,771.52</i>	<i>3,467.37</i>	<i>5,545.64</i>	<i>3,933.14</i>
General government	72.00	45.48	489.92	62.00
Protection of persons and property	53.55	110.93	139.73	100.16
Health and sanitation	327.86	186.45	260.71	—
Highways	4,000.00	—	7.00	230.00
Charities	3,548.01	1,626.64	4,205.07	2,909.73
Soldiers' benefits	299.40	894.00	58.25	180.00
Schools	520.00	475.09	381.96	425.68
Libraries	41.71	46.72	—	25.57
Recreation	—	—	—	—
Unclassified	908.99	82.06	3.00	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>986.78</i>	—	<i>2,281.50</i>	<i>1,001.25</i>
<i>Interest</i>	<i>3,095.29</i>	<i>2,885.62</i>	<i>6,168.70</i>	<i>1,563.88</i>
On sinking funds	—	—	—	—
On trust and investment funds	584.79	587.54	2,285.24	167.41
All other	2,510.50	2,298.08	3,883.46	1,396.47
NON-REVENUE.	\$106,484.53	\$122,467.02	\$107,356.43	\$96,686.35
Offsets to outlays	6,299.55	8,469.99	2,500.00	—
<i>Departmental</i>	<i>6,299.55</i>	<i>8,469.99</i>	<i>2,500.00</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	90,500.00	104,000.00	80,000.00	80,000.00
<i>Loans, general purposes</i>	<i>3,500.00</i>	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>87,000.00</i>	<i>104,000.00</i>	<i>80,000.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	575.66	—	347.37	133.62
<i>From sinking funds</i>	—	—	—	—
All other	575.66	—	347.37	133.62
Refunds	198.84	319.27	446.73	1,403.13
Agency, trust, and investment	8,910.48	9,677.76	24,062.33	15,149.60
<i>Taxes and licenses for State</i>	<i>3,400.00</i>	<i>4,400.00</i>	<i>9,503.00</i>	<i>7,600.00</i>
<i>Taxes for county</i>	<i>3,382.44</i>	<i>3,574.61</i>	<i>11,118.94</i>	<i>6,174.32</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>1,634.64</i>	<i>1,598.75</i>	<i>2,486.10</i>	<i>801.28</i>
All other	493.40	104.40	954.29	574.00
RECAPITULATION.				
Revenue and offsets to outlays	\$122,011.51	\$138,823.48	\$178,936.53	\$150,864.40
Premiums	—	—	—	—
Municipal indebtedness	90,500.00	104,000.00	80,000.00	80,000.00
Transfers and refunds	774.50	319.27	794.10	1,536.75
Agency, trust, and investment	8,910.48	9,677.76	24,062.33	15,149.60
Total receipts	\$222,196.49	\$252,820.51	\$283,792.96	\$247,550.75
Balance on hand, including funds	5,425.84	12,456.78	5,753.74	12,541.67
GRAND TOTAL	\$227,622.33	\$265,277.29	\$289,546.70	\$260,092.42

Graded According to Population of 1935 — Continued.

PAYMENTS.	North Reading POPULATION 2,321	Salisbury POPULATION 2,245	Duxbury POPULATION 2,244	Hamilton POPULATION 2,235
Maintenance	\$105,560.74	\$107,593.56	\$149,918.09	\$137,286.34
<i>Departmental</i>	<i>104,277.33</i>	<i>107,538.06</i>	<i>143,124.58</i>	<i>135,741.37</i>
General government	6,667.49	10,192.74	11,844.53	11,087.88
Protection of persons and property	10,282.53	21,390.11	19,276.24	10,475.85
Health and sanitation	2,328.42	4,530.65	8,297.35	6,180.79
Highways	23,593.88	18,691.35	29,052.92	42,597.23
Charities	9,442.91	18,968.89	25,307.17	17,222.75
Soldiers' benefits	1,656.88	2,755.21	1,388.51	2,377.50
Schools	44,780.76	29,113.11	44,074.31	41,154.21
Libraries	573.26	667.58	1,500.00	1,938.74
Recreation	81.65	344.64	355.24	181.05
Pensions	—	—	—	—
Unclassified	4,869.55	883.78	2,028.31	2,525.37
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,283.41</i>	<i>50.00</i>	<i>6,793.51</i>	<i>1,544.97</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>6.50</i>	<i>—</i>	<i>—</i>
Interest	3,194.30	4,031.32	3,622.35	4,838.36
<i>Loans, general purposes</i>	<i>3,194.30</i>	<i>4,031.32</i>	<i>3,622.35</i>	<i>4,838.36</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,163.57	24,538.88	1,074.00	10,831.92
<i>Departmental</i>	<i>11,163.57</i>	<i>24,538.88</i>	<i>1,074.00</i>	<i>8,948.78</i>
General government	—	—	—	623.01
Protection of persons and property	1,800.74	—	550.00	3,216.14
Health and sanitation	—	—	—	—
Highways	8,999.83	24,538.88	524.00	3,729.09
Charities	—	—	—	—
Schools	363.00	—	—	823.96
Libraries	—	—	—	556.58
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,883.14</i>
Municipal indebtedness	94,499.85	97,000.00	95,109.95	88,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,931.55</i>	<i>8,000.00</i>	<i>6,000.00</i>	<i>8,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>77,000.00</i>	<i>89,000.00</i>	<i>80,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>12,568.30</i>	<i>—</i>	<i>9,109.95</i>	<i>—</i>
Transfers	575.66	—	347.37	133.62
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>575.66</i>	<i>—</i>	<i>347.37</i>	<i>133.62</i>
Refunds	198.84	319.27	446.73	1,403.13
Agency, trust, and investment	8,919.61	9,490.73	26,486.89	15,463.39
<i>Taxes and licenses for State</i>	<i>3,400.00</i>	<i>4,400.00</i>	<i>9,603.00</i>	<i>7,600.00</i>
<i>Taxes for county</i>	<i>3,382.44</i>	<i>3,574.61</i>	<i>11,118.94</i>	<i>6,174.32</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,643.77</i>	<i>1,411.72</i>	<i>4,910.66</i>	<i>1,115.07</i>
<i>All other</i>	<i>493.40</i>	<i>104.40</i>	<i>954.29</i>	<i>574.00</i>
RECAPITULATION.				
Maintenance and interest	\$108,755.04	\$111,624.88	\$153,540.44	\$142,124.70
Permanent debt (except from sinking funds)	4,931.55	8,000.00	6,000.00	8,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,163.57	24,538.88	1,074.00	10,831.92
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	89,568.30	89,000.00	89,109.95	80,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds	774.50	319.27	794.10	1,536.75
Agency, trust, and investment	8,919.61	9,490.73	26,486.89	15,463.39
Total payments	\$224,112.57	\$242,973.76	\$277,005.38	\$257,956.76
Balance on hand, including funds	3,509.76	22,303.53	12,541.32	2,135.66
GRAND TOTAL	\$227,622.33	\$265,277.29	\$289,546.70	\$260,092.42

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Groveland POPULATION 2,219	Merrimac POPULATION 2,209	Raynham POPULATION 2,208	Upton POPULATION 2,163
REVENUE.	\$124,738.37	\$166,532.44	\$89,516.49	\$81,448.51
General	80,274.86	98,054.20	79,619.61	71,335.61
Taxes	70,093.66	85,388.55	62,542.56	57,673.24
Property, poll, and income	69,458.91	83,654.19	60,226.25	55,350.84
Corporation, bank, etc.	634.75	1,734.36	2,316.31	2,322.42
Licenses and permits	432.25	963.67	1,490.50	353.37
Fines and forfeits	84.00	882.00	51.00	10.00
Grants and gifts	9,649.68	10,819.98	15,535.55	13,299.06
For expenses	9,649.68	10,819.98	15,535.55	13,299.06
For outlays	—	—	—	—
All other	15.27	—	—	—
Commercial	44,463.51	68,478.24	9,896.88	10,112.81
Special assessments	195.25	89.80	15.30	—
To meet expenses	195.25	89.80	15.30	—
To meet outlays	—	—	—	—
Privileges	2,065.68	2,505.94	2,872.75	2,317.91
Departmental	7,554.54	20,163.43	4,889.18	6,253.03
General government . . . . .	.05	798.40	.70	72.15
Protection of persons and property	68.64	423.13	93.34	20.78
Health and sanitation	260.71	1,078.02	385.31	423.57
Highways	526.41	944.61	1,000.00	95.50
Charities	5,773.91	15,177.32	3,212.19	3,922.80
Soldiers' benefits	428.80	360.00	3.00	297.50
Schools	342.34	1,262.07	155.40	374.90
Libraries	45.98	94.63	32.24	4.84
Recreation	108.00	—	—	—
Unclassified	—	25.25	7.00	41.00
Public service enterprises	30,201.81	41,158.72	—	—
Electric light	22,224.11	30,740.78	—	—
Water	7,977.70	10,417.94	—	—
All other	—	—	—	—
Cemeteries	1,665.32	631.30	416.80	1,208.52
Interest	2,780.91	3,929.05	1,702.85	1,333.38
On sinking funds	—	—	—	—
On trust and investment funds	736.05	883.93	51.33	519.16
All other	2,044.86	3,045.12	1,651.52	814.20
NON-REVENUE.	\$59,718.21	\$92,546.63	\$40,150.64	\$43,156.14
Offsets to outlays	—	—	—	16,000.00
Departmental	—	—	—	16,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	50,000.00	82,600.00	33,000.00	20,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	50,000.00	82,600.00	33,000.00	20,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,470.85	890.00	112.57	367.73
From sinking funds	—	—	—	—
All other	1,470.85	890.00	112.57	367.73
Refunds	443.07	50.38	201.97	95.14
Agency, trust, and investment	7,804.29	9,006.25	6,836.10	6,693.27
Taxes and licenses for State	2,409.00	3,200.00	2,800.00	2,300.00
Taxes for county	1,949.79	2,599.71	2,068.13	2,144.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3,125.70	2,935.15	1,427.37	1,652.07
All other	328.80	271.39	640.60	597.20
RECAPITULATION.				
Revenue and offsets to outlays	\$124,738.37	\$166,532.44	\$89,516.49	\$97,448.50
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	82,600.00	33,000.00	20,000.00
Transfers and refunds	1,913.92	940.38	314.54	462.87
Agency, trust, and investment	7,804.29	9,006.25	6,836.10	6,693.27
Total receipts	\$184,456.58	\$259,079.07	\$129,667.13	\$124,604.64
Balance on hand, including funds	3,194.47	26,661.80	419.71	6,967.38
GRAND TOTAL	\$187,651.05	\$285,740.87	\$130,086.84	\$131,572.02

Graded According to Population of 1935 — Continued.

PAYMENTS.	Groveland POPULATION 2,219	Merrimack POPULATION 2,209	Raynham POPULATION 2,208	Upton POPULATION 2,163
Maintenance	\$111,751.91	\$151,601.12	\$75,279.26	\$78,392.34
<i>Departmental</i>	<i>86,233.29</i>	<i>117,484.97</i>	<i>74,512.34</i>	<i>76,820.70</i>
General government	5,549.03	8,241.61	4,929.12	4,302.64
Protection of persons and property	6,356.20	10,149.74	2,713.88	2,839.58
Health and sanitation	2,272.09	4,062.76	1,998.96	1,494.53
Highways	16,971.75	18,678.50	15,648.65	20,186.87
Charities	20,243.42	39,389.63	11,511.16	18,972.69
Soldiers' benefits	2,581.48	4,950.50	1,544.50	904.52
Schools	28,993.44	27,697.00	34,300.79	25,376.10
Libraries	1,097.20	1,517.26	404.80	983.88
Recreation	236.11	96.41	22.00	44.28
Pensions	—	—	—	—
Unclassified	1,932.57	2,701.56	1,438.48	1,715.61
<i>Public service enterprises</i>	<i>22,334.86</i>	<i>33,063.91</i>	—	—
Electric light	17,977.82	24,218.63	—	—
Water	4,357.04	8,865.28	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,183.76</i>	<i>1,032.24</i>	<i>766.92</i>	<i>1,571.64</i>
<i>Administration of trust funds</i>	—	—	—	—
Interest	1,878.02	2,166.75	2,468.87	944.17
<i>Loans, general purposes</i>	<i>901.77</i>	<i>1,926.75</i>	<i>2,468.87</i>	<i>944.17</i>
<i>Loans, public service enterprises</i>	<i>976.25</i>	<i>240.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	810.00	9,718.04	922.68	21,448.86
<i>Departmental</i>	<i>810.00</i>	<i>2,482.60</i>	<i>922.68</i>	<i>21,448.86</i>
General government	55.00	—	99.75	—
Protection of persons and property	350.00	73.19	522.93	1,250.00
Health and sanitation	—	—	—	—
Highways	—	—	—	20,032.48
Charities	—	—	—	—
Schools	405.00	2,364.50	300.00	166.38
Libraries	—	—	—	—
Recreation	—	44.91	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	<i>6,864.49</i>	—	—
Electric light	—	5,543.43	—	—
Water	—	1,321.06	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	<i>370.95</i>	—	—
Municipal indebtedness	47,500.00	88,200.00	30,500.00	21,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>3,500.00</i>	<i>5,600.00</i>	<i>5,500.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>44,000.00</i>	<i>82,600.00</i>	<i>25,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	1,470.85	890.00	112.57	367.73
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>1,470.85</i>	<i>890.00</i>	<i>112.57</i>	<i>367.73</i>
Refunds	443.07	50.38	201.97	95.14
Agency, trust, and investment	7,479.88	8,901.55	6,780.36	6,756.97
<i>Taxes and licenses for State</i>	<i>2,400.00</i>	<i>3,200.00</i>	<i>2,800.00</i>	<i>2,300.00</i>
<i>Taxes for county</i>	<i>1,949.79</i>	<i>2,599.71</i>	<i>2,068.13</i>	<i>2,144.00</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,680.69</i>	<i>2,929.08</i>	<i>1,371.63</i>	<i>1,724.17</i>
<i>All other</i>	<i>449.40</i>	<i>172.76</i>	<i>540.60</i>	<i>588.80</i>
RECAPITULATION.				
Maintenance and interest	\$113,629.93	\$153,767.87	\$77,748.13	\$79,336.51
Permanent debt (except from sinking funds)	3,500.00	5,600.00	5,500.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	810.00	9,718.04	922.68	21,448.86
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	44,000.00	82,600.00	25,000.00	20,000.00
Transfers (except to sinking funds) and refunds	1,913.92	940.38	314.54	462.87
Agency, trust, and investment	7,479.88	8,901.55	6,780.36	6,756.97
Total payments	\$171,333.73	\$261,527.84	\$116,265.71	\$129,005.21
<i>Balance on hand, including funds</i>	<i>16,317.32</i>	<i>24,213.03</i>	<i>13,821.13</i>	<i>2,566.81</i>
GRAND TOTAL	\$187,651.05	\$285,740.87	\$130,086.84	\$131,572.02

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Boylston POPULATION 2,158	Burlington POPULATION 2,146	Lunenburg POPULATION 2,124	Southborough POPULATION 2,109
REVENUE.	\$125,400.95	\$116,099.73	\$103,775.59	\$146,066.39
General	75,669.51	99,411.04	85,063.74	124,074.40
Taxes	61,067.22	76,505.46	65,862.64	109,151.99
Property, poll, and income	61,418.75	75,610.55	65,020.73	106,073.75
Corporation, bank, etc.	248.47	894.91	841.91	3,078.24
Licenses and permits	207.50	830.50	2,326.32	637.00
Fines and forfeits	22.00	30.00	446.10	65.00
Grants and gifts	13,772.79	22,045.08	16,428.68	14,220.41
For expenses	13,772.79	17,045.08	16,428.68	14,220.41
For outlays	—	5,000.00	—	—
All other	—	—	—	—
Commercial	49,731.44	16,688.69	18,711.85	21,991.99
Special assessments	739.40	123.50	341.19	128.75
To meet expenses	739.40	123.50	341.19	128.75
To meet outlays	—	—	—	—
Privileges	3,291.36	2,476.55	3,730.30	4,146.59
Departmental	11,131.77	10,579.78	11,236.07	5,128.71
General government	223.90	317.58	96.28	185.82
Protection of persons and property	22.26	65.54	91.45	372.35
Health and sanitation	74.75	—	461.33	201.43
Highways	7,815.99	4,600.00	6,570.91	285.21
Charities	2,411.94	5,089.53	3,482.52	1,957.01
Soldiers' benefits	36.00	120.00	87.00	45.00
Schools	381.96	378.98	218.37	1,493.89
Libraries	15.00	8.15	56.00	25.00
Recreation	—	—	—	—
Unclassified	149.97	—	172.21	563.00
Public service enterprises	32,247.73	—	—	9,000.21
Electric light	32,247.73	—	—	9,000.21
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	1,139.00	413.97	720.07	1,429.01
Interest	1,182.18	3,094.89	2,684.22	2,158.72
On sinking funds	—	—	—	—
On trust and investment funds	349.92	73.43	661.13	158.65
All other	832.26	3,021.46	2,023.09	2,000.07
NON-REVENUE.	\$58,903.18	\$94,179.89	\$56,743.89	\$20,910.18
Offsets to outlays	18,405.11	12,200.00	9,480.87	8,628.72
Departmental	18,405.11	12,200.00	9,480.87	8,628.72
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	30,000.00	73,054.45	10,000.00	—
Loans, general purposes	—	3,339.34	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	9,715.11	—	—
Temporary loans (including revenue loans)	30,000.00	60,000.00	10,000.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	858.19	—	786.78	18.00
From sinking funds	—	—	—	—
All other	858.19	—	786.78	18.00
Refunds	88.69	289.56	117.56	228.51
Agency, trust, and investment	9,551.19	8,635.88	36,358.68	12,034.95
Taxes and licenses for State	3,312.24	3,700.00	3,300.00	5,300.00
Taxes for county	3,076.00	3,680.90	3,076.00	4,940.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,616.35	736.68	29,202.08	1,120.95
All other	546.60	518.40	780.60	674.00
RECAPITULATION.				
Revenue and offsets to outlays	\$143,806.06	\$128,299.73	\$113,256.46	\$154,695.11
Premiums	—	—	—	—
Municipal indebtedness	30,000.00	73,054.45	10,000.00	—
Transfers and refunds	946.88	289.56	904.34	246.51
Agency, trust, and investment	9,551.19	8,635.88	36,358.68	12,034.95
Total receipts	\$184,304.13	\$210,279.62	\$160,519.48	\$166,976.57
Balance on hand, including funds	35,544.97	20,608.53	14,217.39	64,588.28
GRAND TOTAL	\$219,849.10	\$230,888.15	\$174,736.87	\$231,564.85

Graded According to Population of 1935 — Continued.

PAYMENTS.	West Boylston POPULATION 2,158	Burlington POPULATION 2,146	Lunenburg POPULATION 2,124	Southborough POPULATION 2,109
Maintenance	\$123,634.96	\$92,467.08	\$95,258.82	\$107,623.33
<i>Departmental</i>	96,612.66	91,058.60	93,936.87	98,793.31
General government	3,729.54	6,772.37	6,770.71	7,655.32
Protection of persons and property	4,521.79	3,587.02	3,778.41	7,011.34
Health and sanitation	3,216.27	1,243.88	4,032.58	3,446.82
Highways	30,160.14	24,885.79	30,779.46	22,881.98
Charities	11,335.66	12,985.45	12,802.63	7,657.74
Soldiers' benefits	778.65	1,194.98	514.30	123.00
Schools	36,932.70	39,428.13	31,745.79	42,615.86
Libraries	2,291.84	578.08	1,725.11	2,028.93
Recreation	909.28	22.90	504.41	419.86
Pensions	—	—	—	—
Unclassified	2,736.69	360.00	1,283.47	4,952.46
<i>Public service enterprises</i>	25,925.58	—	—	5,528.85
Electric light	25,925.58	—	—	—
Water	—	—	—	5,528.85
All other	—	—	—	—
<i>Cemeteries</i>	1,096.82	1,408.48	1,321.95	3,301.17
<i>Administration of trust funds</i>	—	—	—	—
Interest	733.44	3,553.26	463.03	14,690.13
<i>Loans, general purposes</i>	733.44	3,553.26	463.03	2,105.13
<i>Loans, public service enterprises</i>	—	—	—	12,585.00
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	30,929.05	25,331.15	13,478.69	11,565.90
<i>Departmental</i>	30,383.10	25,331.15	13,417.44	10,854.86
General government	—	—	711.85	128.38
Protection of persons and property	1,300.00	476.80	—	49.76
Health and sanitation	—	—	—	—
Highways	26,142.90	19,797.98	12,017.48	10,096.12
Charities	—	—	—	—
Schools	2,940.20	52.31	688.11	580.60
Libraries	—	—	—	—
Recreation	—	5,004.06	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	619.29
Electric light	—	—	—	—
Water	—	—	—	619.29
All other	—	—	—	—
<i>Cemeteries</i>	545.95	—	61.25	91.75
Municipal indebtedness	32,000.00	89,500.00	11,600.00	18,900.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	2,000.00	9,784.89	1,600.00	18,900.00
<i>Bonds refunded, current year</i>	—	9,715.11	—	—
<i>Temporary loans (including revenue loans)</i>	30,000.00	70,000.00	10,000.00	—
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	858.19	—	786.78	18.00
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	858.19	—	786.78	18.00
Refunds	88.69	289.56	117.56	228.51
Agency, trust, and investment	9,040.72	8,679.43	36,133.03	12,941.11
<i>Taxes and licenses for State</i>	3,312.24	3,700.00	3,300.00	5,300.00
<i>Taxes for county</i>	3,076.00	3,680.90	3,076.00	4,940.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	2,108.08	781.93	28,976.43	2,032.51
<i>All other</i>	544.40	516.60	780.60	668.60
RECAPITULATION.				
Maintenance and interest	\$124,368.40	\$96,020.34	\$95,721.85	\$122,313.46
Permanent debt (except from sinking funds)	2,000.00	9,784.89	1,600.00	18,900.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	30,929.05	25,331.15	13,478.69	11,565.90
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	9,715.11	—	—
Temporary loans	30,000.00	70,000.00	10,000.00	—
Transfers (except to sinking funds) and refunds	946.88	289.56	904.34	246.51
Agency, trust, and investment	9,040.72	8,679.43	36,133.03	12,941.11
Total payments	\$197,285.05	\$219,820.48	\$157,837.91	\$165,966.98
<i>Balance on hand, including funds</i>	22,564.05	11,067.67	16,898.96	65,597.87
GRAND TOTAL	\$219,849.10	\$230,888.15	\$174,736.87	\$231,564.85

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Millis POPULATION 2,098	Yarmouth POPULATION 2,095	Norfolk POPULATION 2,073	Marshfield POPULATION 2,073
REVENUE.	\$119,998.71	\$180,524.64	\$69,111.77	\$281,416.90
General	100,516.21	143,749.07	59,901.10	205,713.51
Taxes	88,564.16	189,380.47	46,326.39	200,112.95
Property, poll, and income	82,723.35	137,750.29	43,928.23	198,668.25
Corporation, bank, etc.	5,840.81	1,630.18	2,398.16	1,444.70
Licenses and permits	491.00	2,303.39	45.00	3,859.71
Fines and forfeits	115.60	140.00	17.30	121.30
Grants and gifts	11,347.65	1,925.21	13,512.41	1,619.55
For expenses	11,347.55	1,925.21	13,512.41	1,619.55
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	19,482.50	36,775.57	9,210.67	75,703.39
Special assessments	242.85	301.50	95.50	3,552.93
To meet expenses	242.85	301.50	95.50	1,378.55
To meet outlays	—	—	—	2,174.38
Privileges	5,671.05	4,362.41	2,124.58	7,453.21
Departmental	5,391.71	23,212.64	6,129.31	10,210.15
General government	—	46.37	—	697.87
Protection of persons and property	45.78	502.47	35.25	380.63
Health and sanitation	260.71	152.86	260.71	317.04
Highways	3,014.85	—	5,430.45	69.75
Charities	1,553.17	9,538.80	280.17	7,177.75
Soldiers' benefits	—	213.07	—	570.00
Schools	481.15	12,675.86	—	519.47
Libraries	36.05	—	30.80	54.24
Recreation	—	—	—	—
Unclassified	—	83.21	91.93	423.40
Public service enterprises	9,326.41	4,198.18	—	49,452.85
Electric light	—	—	—	—
Water	9,326.41	4,198.18	—	49,452.85
All other	—	—	—	—
Cemeteries	218.24	822.00	—	434.02
Interest	632.24	5,878.84	861.28	4,600.23
On sinking funds	—	—	—	—
On trust and investment funds	464.99	228.22	108.60	140.35
All other	167.25	3,650.62	752.68	4,459.88
NON-REVENUE.	\$57,614.02	\$54,442.29	\$51,722.23	\$232,888.20
Offsets to outlays	—	100.00	—	3,300.00
Departmental	—	100.00	—	3,300.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	45,000.00	35,000.00	46,500.00	205,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	45,000.00	35,000.00	46,500.00	205,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	2,688.49	—	—	52.45
From sinking funds	—	—	—	—
All other	2,688.49	—	—	52.45
Refunds	340.12	230.88	1,049.49	1,185.44
Agency, trust, and investment	9,585.41	19,111.41	4,172.74	23,350.31
Taxes and licenses for State	4,400.00	6,500.00	2,500.00	9,700.00
Taxes for county	2,310.42	11,246.62	1,312.74	11,353.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,448.39	1,037.19	—	1,575.71
All other	426.60	327.60	360.00	721.60
RECAPITULATION.				
Revenue and offsets to outlays	\$119,998.71	\$180,624.64	\$69,111.77	\$284,716.90
Premiums	—	—	—	—
Municipal indebtedness	45,000.00	35,000.00	46,500.00	205,000.00
Transfers and refunds	3,028.61	230.88	1,049.49	1,237.89
Agency, trust, and investment	9,585.41	19,111.41	4,172.74	23,350.31
Total receipts	\$177,612.73	\$234,966.93	\$120,834.00	\$514,305.10
Balance on hand, including funds	20,509.49	15,829.05	16,971.93	6,284.16
GRAND TOTAL	\$198,122.22	\$250,795.98	\$137,805.93	\$520,589.26

aded According to Population of 1935 — Continued.

PAYMENTS.	Millis POPULATION 2,098	Yarmouth POPULATION 2,095	Norfolk POPULATION 2,073	Marshfield POPULATION 2,073
Maintenance	\$93,127.46	\$142,689.46	\$71,942.76	\$191,655.48
<i>Departmental</i>	<i>84,017.82</i>	<i>136,312.50</i>	<i>71,942.76</i>	<i>177,202.33</i>
General government	4,414.97	13,578.45	3,768.76	15,360.77
Protection of persons and property	7,679.89	10,170.24	4,675.20	32,044.63
Health and sanitation	3,294.53	4,057.61	1,028.82	16,615.52
Highways	24,595.78	17,822.40	22,370.76	40,587.80
Charities	5,823.82	30,289.45	4,961.32	26,426.86
Soldiers' benefits	172.25	4,196.72	71.00	1,674.40
Schools	35,453.75	50,723.81	27,247.01	40,411.15
Libraries	666.05	585.84	455.03	1,307.79
Recreation	405.22	719.94	69.52	233.55
Pensions	—	—	—	—
Unclassified	1,511.56	4,168.04	7,295.34	2,539.86
<i>Public service enterprises</i>	<i>8,237.04</i>	<i>5,092.11</i>	<i>—</i>	<i>13,623.63</i>
Electric light	—	—	—	—
Water	8,237.04	5,092.11	—	13,623.63
All other	—	—	—	—
<i>Cemeteries</i>	<i>872.60</i>	<i>1,284.85</i>	<i>—</i>	<i>829.52</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	4,250.10	8,169.87	1,675.12	29,044.46
<i>Loans, general purposes</i>	<i>3,942.66</i>	<i>5,684.87</i>	<i>1,675.12</i>	<i>8,719.46</i>
<i>Loans, public service enterprises</i>	<i>307.44</i>	<i>2,485.00</i>	<i>—</i>	<i>20,325.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,834.12	8,466.50	1,705.66	17,488.36
<i>Departmental</i>	<i>4,624.37</i>	<i>7,456.98</i>	<i>1,705.66</i>	<i>7,004.22</i>
General government	—	—	—	1,185.01
Protection of persons and property	880.71	—	—	7.14
Health and sanitation	159.56	—	90.66	—
Highways	2,195.00	4,752.58	1,615.00	4,866.84
Charities	—	—	—	471.14
Schools	1,300.00	2,704.40	—	474.09
Libraries	—	—	—	—
Recreation	89.10	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,209.75</i>	<i>1,009.52</i>	<i>—</i>	<i>10,484.14</i>
Electric light	—	—	—	—
Water	2,209.75	1,009.52	—	10,484.14
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	58,540.00	52,000.00	42,500.00	225,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>13,540.00</i>	<i>17,000.00</i>	<i>1,000.00</i>	<i>145,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>45,000.00</i>	<i>35,000.00</i>	<i>41,500.00</i>	<i>180,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,688.49	—	—	52.45
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,688.49</i>	<i>—</i>	<i>—</i>	<i>52.45</i>
Refunds	340.12	230.88	1,049.49	1,185.44
Agency, trust, and investment	7,844.94	19,111.41	4,281.34	23,233.95
<i>Taxes and licenses for State</i>	<i>4,400.00</i>	<i>6,500.00</i>	<i>2,500.00</i>	<i>9,700.00</i>
<i>Taxes for county</i>	<i>2,310.42</i>	<i>11,246.62</i>	<i>1,312.74</i>	<i>11,353.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>707.92</i>	<i>1,037.19</i>	<i>108.60</i>	<i>1,436.60</i>
<i>All other</i>	<i>426.60</i>	<i>327.60</i>	<i>360.00</i>	<i>744.35</i>
RECAPITULATION.				
Maintenance and interest	\$97,377.56	\$150,859.33	\$73,617.88	\$220,699.94
Permanent debt (except from sinking funds)	13,540.00	17,000.00	1,000.00	145,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,834.12	8,466.50	1,705.66	17,488.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	45,000.00	35,000.00	41,500.00	180,000.00
Transfers (except to sinking funds) and refunds	3,028.61	230.88	1,049.49	1,237.89
Agency, trust, and investment	7,844.94	19,111.41	4,281.34	23,233.95
Total payments	\$173,625.23	\$230,668.12	\$123,154.37	\$487,660.14
<i>Balance on hand, including funds</i>	<i>24,496.99</i>	<i>20,127.86</i>	<i>14,651.56</i>	<i>32,929.12</i>
GRAND TOTAL	\$198,122.22	\$250,795.98	\$137,805.93	\$520,589.26

¹ Includes \$4,000 paid from sea wall assessment reserve.

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Ashburnham POPULATION 2,051	Chatham POPULATION 2,050	Dennis POPULATION 2,017	Georgetown POPULATION 2,009
REVENUE.	\$128,468.51	\$136,662.43	\$144,704.64	\$110,855.41
General	84,159.13	118,659.58	128,499.85	69,530.33
Taxes	64,568.11	116,203.74	106,626.90	59,826.97
Property, poll, and income	62,416.13	113,439.03	105,839.81	59,235.50
Corporation, bank, etc.	2,151.98	2,764.71	787.09	591.41
Licenses and permits	1,368.60	1,444.73	2,390.00	923.71
Fines and forfeits	233.00	100.00	184.75	5.00
Grants and gifts	17,989.52	911.11	19,298.20	8,774.61
For expenses	17,989.52	911.11	19,298.20	8,774.61
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	44,309.38	18,002.85	16,204.79	41,325.01
Special assessments	10.00	—	47.50	655.57
To meet expenses	10.00	—	47.50	655.57
To meet outlays	—	—	—	—
Privileges	2,799.65	4,795.43	4,447.93	2,836.34
Departmental	7,016.95	8,816.09	9,360.08	8,306.86
General government	228.41	233.81	191.06	170.74
Protection of persons and property	26.97	266.92	185.96	52.47
Health and sanitation	28.89	104.14	192.86	127.86
Highways	2,601.20	—	929.26	1,644.61
Charities	3,338.51	4,461.40	6,890.57	4,561.84
Soldiers' benefits	480.00	224.00	75.16	816.64
Schools	218.41	3,505.82	489.96	862.45
Libraries	10.96	—	—	70.24
Recreation	—	20.00	399.25	—
Unclassified	83.60	—	6.00	—
Public service enterprises	30,134.52	—	—	27,428.96
Electric light	24,530.21	—	—	27,428.96
Water	5,604.31	—	—	—
All other	—	—	—	—
Cemeteries	856.10	828.45	—	—
Interest	3,492.16	3,562.88	2,349.28	2,097.37
On sinking funds	—	—	—	—
On trust and investment funds	830.99	1,632.42	249.91	821.44
All other	2,661.17	1,930.46	2,099.37	1,275.93
NON-REVENUE.	\$65,058.88	\$74,819.19	\$84,098.11	\$131,190.46
Offsets to outlays	—	76.00	875.00	5,229.41
Departmental	—	76.00	875.00	4,500.00
Public service enterprises	—	—	—	729.41
Cemeteries	—	—	—	—
Municipal indebtedness	56,500.00	50,000.00	68,000.00	118,579.50
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	95,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	56,500.00	50,000.00	68,000.00	23,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	579.50
Transfers	601.35	1,766.35	320.00	1,038.67
From sinking funds	—	—	—	—
All other	601.35	1,766.35	320.00	1,038.67
Refunds	383.51	490.46	560.36	412.67
Agency, trust, and investment	7,574.02	22,486.38	14,342.75	5,930.21
Taxes and licenses for State	2,900.00	7,600.00	4,700.00	2,911.00
Taxes for county	2,703.00	13,149.89	8,132.16	2,355.99
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,646.42	1,429.09	1,128.99	329.02
All other	324.60	307.40	381.60	334.20
RECAPITULATION.				
Revenue and offsets to outlays	\$128,468.51	\$136,738.43	\$145,579.64	\$116,084.87
Premiums	—	—	—	579.50
Municipal indebtedness	56,500.00	50,000.00	68,000.00	118,000.00
Transfers and refunds	984.86	2,256.81	880.36	1,451.34
Agency, trust, and investment	7,574.02	22,486.38	14,342.75	5,930.21
Total receipts	\$193,527.39	\$211,481.62	\$228,802.75	\$242,045.92
Balance on hand, including funds	2,407.08	16,460.86	12,844.29	21,721.63
GRAND TOTAL	\$195,934.47	\$227,942.48	\$241,647.04	\$263,767.55

graded According to Population of 1935 — Continued.

PAYMENTS.	Ashburnham POPULATION 2,051	Chatham POPULATION 2,050	Dennis POPULATION 2,017	Georgetown POPULATION 2,009
Maintenance	\$117,142.81	\$118,162.40	\$127,276.35	\$97,438.16
<i>Departmental</i>	<i>93,838.60</i>	<i>115,851.52</i>	<i>127,112.25</i>	<i>75,842.65</i>
General government	4,591.30	9,768.39	9,149.49	5,809.39
Protection of persons and property	2,887.86	20,283.42	9,074.62	5,157.83
Health and sanitation	2,844.53	4,315.97	2,792.45	2,386.02
Highways	29,521.67	17,432.28	32,553.87	17,279.40
Charities	19,499.77	20,074.22	29,113.38	12,587.62
Soldiers' benefits	1,851.96	1,464.62	2,655.91	4,486.21
Schools	26,837.63	35,433.60	39,111.62	23,670.43
Libraries	1,527.14	1,250.00	600.00	1,452.59
Recreation	59.57	1,788.27	1,021.65	104.19
Pensions	—	—	—	—
Unclassified	4,215.17	4,040.75	1,039.26	2,908.97
<i>Public service enterprises</i>	<i>21,574.90</i>	<i>—</i>	<i>—</i>	<i>21,595.51</i>
Electric light	16,252.25	—	—	21,188.30
Water	5,322.65	—	—	407.21
All other	—	—	—	—
Cemeteries	1,731.31	2,310.88	164.10	—
Administration of trust funds	—	—	—	—
Interest	1,199.46	2,459.50	3,210.74	1,981.74
<i>Loans, general purposes</i>	<i>1,199.46</i>	<i>2,459.50</i>	<i>3,210.74</i>	<i>489.45</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,492.29</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,611.77	8,567.12	4,670.35	101,211.29
<i>Departmental</i>	<i>8,888.73</i>	<i>8,567.12</i>	<i>4,670.35</i>	<i>9,306.98</i>
General government	37.50	165.18	245.56	—
Protection of persons and property	—	6,099.53	—	1,884.79
Health and sanitation	—	1,411.44	—	—
Highways	3,250.00	743.12	3,685.61	6,765.35
Charities	—	—	—	—
Schools	601.23	—	739.18	—
Libraries	—	—	—	—
Recreation	—	147.85	—	656.84
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>5,723.04</i>	<i>—</i>	<i>—</i>	<i>91,904.31</i>
Electric light	4,120.37	—	—	2,358.81
Water	1,602.67	—	—	89,545.50
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	43,500.00	55,000.00	76,000.00	23,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>5,000.00</i>	<i>8,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>42,500.00</i>	<i>50,000.00</i>	<i>68,000.00</i>	<i>23,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	601.35	1,766.35	320.00	1,038.67
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>601.35</i>	<i>1,766.35</i>	<i>320.00</i>	<i>1,038.67</i>
Refunds	383.51	490.46	560.36	412.67
Agency, trust, and investment	7,923.26	22,522.45	14,252.21	5,752.98
<i>Taxes and licenses for State</i>	<i>2,900.00</i>	<i>7,600.00</i>	<i>4,700.00</i>	<i>2,911.00</i>
<i>Taxes for county</i>	<i>2,703.00</i>	<i>13,149.89</i>	<i>8,132.16</i>	<i>2,355.99</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,996.06</i>	<i>1,465.16</i>	<i>1,038.45</i>	<i>151.79</i>
<i>All other</i>	<i>324.20</i>	<i>307.40</i>	<i>381.60</i>	<i>334.20</i>
RECAPITULATION.				
Maintenance and interest	\$118,342.27	\$120,621.90	\$130,487.09	\$99,419.90
Permanent debt (except from sinking funds)	1,000.00	5,000.00	8,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,611.77	8,567.12	4,670.35	101,211.29
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	42,500.00	50,000.00	68,000.00	23,000.00
Transfers (except to sinking funds) and refunds	984.86	2,256.81	880.36	1,451.34
Agency, trust, and investment	7,923.26	22,522.45	14,252.21	5,752.98
Total payments	\$180,362.16	\$208,968.28	\$226,290.01	\$230,835.51
Balance on hand, including funds	15,572.31	18,974.20	15,357.03	32,932.04
GRAND TOTAL	\$195,934.47	\$227,942.48	\$241,647.04	\$263,767.55

TABLE I. — Summary of Financial Transactions. Town

RECEIPTS.	Middleton POPULATION 1,975	Westminster POPULATION 1,965	Northfield POPULATION 1,950	Townsend POPULATION 1,942
REVENUE.	\$112,808.45	\$99,487.19	\$95,536.19	\$99,264.14
General	69,742.70	83,422.39	83,576.58	79,371.26
Taxes	58,444.09	54,820.24	66,835.05	62,552.15
Property, poll, and income	56,425.78	54,398.48	65,259.63	58,956.59
Corporation, bank, etc.	2,018.31	421.76	1,575.42	3,395.56
Licenses and permits	436.00	124.00	71.00	362.22
Fines and forfeits	165.00	100.00	33.95	5.75
Grants and gifts	10,697.61	28,378.15	16,612.31	16,653.14
For expenses	10,697.61	28,378.15	16,612.31	16,653.14
For outlays	—	—	—	—
All other	—	—	24.27	—
Commercial	43,065.75	16,064.80	11,959.61	19,892.88
Special assessments	—	5.46	—	8.16
To meet expenses	—	5.46	—	8.16
To meet outlays	—	—	—	—
Privileges	2,277.02	2,213.00	3,585.11	2,663.34
Departmental	12,059.24	9,036.51	6,527.93	11,378.21
General government	317.74	399.00	829.74	183.55
Protection of persons and property	27.43	17.60	60.00	83.22
Health and sanitation	499.56	104.65	59.40	124.50
Highways	2,498.87	4,696.72	1,116.68	4,000.00
Charities	7,982.18	3,064.92	2,389.38	5,534.89
Soldiers' benefits	510.00	120.00	48.00	240.00
Schools	128.87	413.24	400.00	1,054.79
Libraries	10.49	23.15	39.79	48.30
Recreation	80.90	197.23	—	—
Unclassified	3.20	—	584.94	108.96
Public service enterprises	25,714.63	—	—	—
Electric light	25,590.63	—	—	—
Water	—	—	—	—
All other	124.00	—	—	—
Cemeteries	675.25	1,015.75	342.46	2,617.62
Interest	2,339.61	3,794.08	2,504.11	3,225.55
On sinking funds	—	—	—	—
On trust and investment funds	1,265.79	3,347.43	1,147.27	1,783.86
All other	1,073.82	446.65	1,356.84	1,441.69
NON-REVENUE.	\$57,942.69	\$111,309.47	\$40,213.89	\$219,531.35
Offsets to outlays	90.00	14,536.87	3,000.00	5,000.00
Departmental	90.00	14,536.87	3,000.00	5,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	49,000.00	84,200.00	20,000.00	203,179.12
Loans, general purposes	—	36,000.00	—	—
Loans, public service enterprises	—	—	—	124,000.00
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	49,000.00	48,200.00	20,000.00	75,000.00
Unpaid warrants or orders, current year	—	—	—	1,277.52
Premiums	—	—	—	2,901.60
Transfers	890.69	3,388.74	824.95	1,702.59
From sinking funds	—	—	—	—
All other	890.69	3,388.74	824.95	1,702.59
Refunds	321.64	476.52	238.82	225.75
Agency, trust, and investment	7,640.36	8,707.34	16,150.12	9,423.89
Taxes and licenses for State	2,700.00	2,104.00	2,902.75	3,761.00
Taxes for county	2,193.51	1,957.00	5,421.09	3,680.90
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	2,451.97	4,209.54	7,331.68	1,491.79
All other	294.88	436.80	494.60	490.20
RECAPITULATION.				
Revenue and offsets to outlays	\$112,898.45	\$114,024.06	\$98,536.19	\$104,264.14
Premiums	—	—	—	2,901.60
Municipal indebtedness	49,000.00	84,200.00	20,000.00	200,277.52
Transfers and refunds	1,212.33	3,865.26	1,063.77	1,928.34
Agency, trust, and investment	7,640.36	8,707.34	16,150.12	9,423.89
Total receipts	\$170,751.14	\$210,796.66	\$135,750.08	\$318,795.49
Balance on hand, including funds	18,896.44	5,750.28	22,624.61	10,591.60
GRAND TOTAL	\$189,647.58	\$216,546.94	\$158,374.69	\$329,387.09

aded According to Population of 1935 — Continued.

PAYMENTS.	Middleton POPULATION 1,975	Westminster POPULATION 1,965	Northfield POPULATION 1,950	Townsend POPULATION 1,942
Maintenance	\$102,396.50	\$90,758.38	\$87,608.06	\$90,522.59
<i>Departmental</i>	<i>77,942.48</i>	<i>88,801.91</i>	<i>86,504.27</i>	<i>87,949.68</i>
General government	5,972.11	4,400.75	5,706.13	6,439.30
Protection of persons and property	4,286.25	3,285.90	2,448.34	2,849.21
Health and sanitation	2,080.36	2,556.60	2,295.64	1,860.42
Highways	18,946.43	27,235.58	26,515.90	27,618.36
Charities	17,180.07	8,356.19	14,798.17	15,341.78
Soldiers' benefits	858.00	272.25	1,047.56	490.00
Schools	25,055.63	39,529.44	29,547.12	30,419.74
Libraries	1,443.25	1,749.52	1,632.35	1,456.46
Recreation	895.38	317.76	99.59	359.06
Pensions	—	—	—	—
Unclassified	1,225.00	1,097.92	2,413.47	1,115.25
<i>Public service enterprises</i>	<i>22,888.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	22,868.20	—	—	—
Water	—	—	—	—
All other	20.55	—	—	—
<i>Cemeteries</i>	<i>1,537.79</i>	<i>1,956.47</i>	<i>1,101.81</i>	<i>2,573.01</i>
<i>Administration of trust funds</i>	<i>27.48</i>	<i>—</i>	<i>1.98</i>	<i>—</i>
Interest	1,158.00	1,309.62	526.50	3,490.23
<i>Loans, general purposes</i>	<i>1,168.00</i>	<i>1,309.62</i>	<i>526.50</i>	<i>1,440.79</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,049.44</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,079.02	25,632.98	7,144.55	120,484.52
<i>Departmental</i>	<i>3,822.02</i>	<i>25,632.98</i>	<i>7,144.55</i>	<i>7,808.24</i>
General government	—	100.00	65.25	—
Protection of persons and property	1,113.49	—	—	1,800.00
Health and sanitation	—	—	—	—
Highways	909.33	19,504.18	4,375.51	6,000.00
Charities	—	6,028.80	2,703.79	8.24
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	1,500.00	—	—	—
Unclassified	299.20	—	—	—
<i>Public service enterprises</i>	<i>1,257.00</i>	<i>—</i>	<i>—</i>	<i>112,533.29</i>
Electric light	1,257.00	—	—	—
Water	—	—	—	112,533.29
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>142.99</i>
Municipal indebtedness	55,000.00	51,550.00	23,000.00	79,531.28
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>1,550.00</i>	<i>3,000.00</i>	<i>13,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>54,000.00</i>	<i>50,000.00</i>	<i>20,000.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,031.28</i>
Transfers	890.69	3,388.74	824.95	1,702.59
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>890.69</i>	<i>3,388.74</i>	<i>824.95</i>	<i>1,702.59</i>
Refunds	321.64	476.52	238.82	225.75
Agency, trust, and investment	7,265.50	7,921.01	16,393.46	10,664.82
<i>Taxes and licenses for State</i>	<i>2,700.00</i>	<i>2,104.00</i>	<i>2,902.75</i>	<i>3,761.00</i>
<i>Taxes for county</i>	<i>2,193.51</i>	<i>1,957.00</i>	<i>5,421.09</i>	<i>3,680.90</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>2,077.11</i>	<i>3,421.41</i>	<i>7,575.02</i>	<i>2,732.72</i>
<i>All other</i>	<i>294.88</i>	<i>438.60</i>	<i>494.60</i>	<i>490.20</i>
RECAPITULATION.				
Maintenance and interest	\$103,554.50	\$92,068.00	\$88,134.56	\$94,012.82
Permanent debt (except from sinking funds)	1,000.00	1,550.00	3,000.00	13,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,079.02	25,632.98	7,144.55	120,484.52
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	54,000.00	50,000.00	20,000.00	76,031.28
Transfers (except to sinking funds) and refunds	1,212.33	3,865.26	1,063.77	1,928.34
Agency, trust, and investment	7,265.50	7,921.01	16,393.46	10,664.82
Total payments	\$172,111.35	\$181,037.25	\$135,736.34	\$306,621.78
<i>Balance on hand, including funds</i>	<i>17,536.23</i>	<i>35,509.69</i>	<i>22,638.35</i>	<i>22,765.31</i>
GRAND TOTAL	\$189,647.58	\$216,546.94	\$158,374.69	\$329,387.09

¹ Includes \$950 paid from offsets to outlays.

TABLE I. — Summary of Financial Transactions. Town

RECEIPTS.	Stockbridge POPULATION 1,921	Sturbridge POPULATION 1,918	Millville POPULATION 1,901	Lynnfield POPULATION 1,896
REVENUE.	\$147,456.28	\$88,916.09	\$71,967.79	\$101,878.14
General	132,207.16	71,143.64	64,107.40	90,284.18
Taxes	129,051.22	46,016.29	52,510.90	83,320.97
Property, poll, and income	127,187.46	44,643.92	51,763.71	81,997.04
Corporation, bank, etc.	1,863.76	1,372.37	747.19	1,323.93
Licenses and permits	1,705.50	1,655.46	1,035.50	649.50
Fines and forfeits	132.82	50.00	415.00	41.00
Grants and gifts	1,317.62	23,421.89	10,146.00	6,272.71
For expenses	1,067.62	23,421.89	10,146.00	6,272.71
For outlays	250.00	—	—	—
All other	—	—	—	—
Commercial	15,249.12	17,772.45	7,860.39	11,593.96
Special assessments	—	—	44.66	38.10
To meet expenses	—	—	44.66	38.10
To meet outlays	—	—	—	—
Privileges	3,433.04	1,314.15	1,942.96	4,285.20
Departmental	9,037.87	11,657.17	5,513.58	13,612.71
General government	315.00	90.00	41.53	126.70
Protection of persons and property	36.32	60.61	13.96	289.20
Health and sanitation	—	33.30	—	16.20
Highways	32.00	4,804.93	591.66	22.10
Charities	2,970.95	6,271.45	4,673.93	2,779.68
Soldiers' benefits	—	120.00	192.00	—
Schools	5,416.40	271.02	—	190.10
Libraries	—	5.86	—	45.90
Recreation	38.30	—	—	—
Unclassified	229.00	—	.50	142.60
Public service enterprises	250.00	1,735.42	—	—
Electric light	—	—	—	—
Water	250.00	1,735.42	—	—
All other	—	—	—	—
Cemeteries	111.00	590.80	—	530.60
Interest	2,417.11	2,474.91	359.19	3,127.20
On sinking funds	—	—	—	—
On trust and investment funds	404.93	734.04	—	456.60
All other	2,012.18	1,740.87	359.19	2,670.60
NON-REVENUE.	\$134,916.71	\$101,774.57	\$74,220.94	\$113,619.70
Offsets to outlays	8,901.36	5,025.54	2,425.41	—
Departmental	8,901.36	4,035.00	2,425.41	—
Public service enterprises	—	990.54	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	106,000.00	89,000.00	65,000.00	101,500.00
Loans, general purposes	1,000.00	—	—	6,500.00
Loans, public service enterprises	—	69,000.00	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	105,000.00	20,000.00	65,000.00	95,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	273.57	741.29	—	874.10
From sinking funds	—	—	—	—
All other	273.57	741.29	—	874.10
Refunds	148.69	534.70	660.47	218.20
Agency, trust, and investment	19,593.09	6,473.04	6,135.06	11,027.30
Taxes and licenses for State	7,414.75	2,300.00	2,200.36	4,800.00
Taxes for county	11,477.76	2,144.00	2,051.00	3,899.50
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	231.98	1,403.24	1,771.00	1,844.70
All other	468.60	625.80	112.70	483.60
RECAPITULATION.				
Revenue and offsets to outlays	\$156,357.64	\$93,941.63	\$74,393.20	\$101,878.14
Premiums	—	—	—	—
Municipal indebtedness	106,000.00	89,000.00	65,000.00	101,500.00
Transfers and refunds	422.26	1,275.99	660.47	1,092.40
Agency, trust, and investment	19,593.09	6,473.04	6,135.06	11,027.30
Total receipts	\$282,372.99	\$190,690.66	\$146,188.73	\$215,497.84
Balance on hand, including funds	2,786.31	13,187.18	18,303.31	1,967.10
GRAND TOTAL	\$285,159.30	\$203,877.84	\$164,492.04	\$217,465.00

¹ Includes \$.50 from administration of trust funds.

aded According to Population of 1935 — Continued.

PAYMENTS.	Stockbridge POPULATION 1,921	Sturbridge POPULATION 1,918	Millville POPULATION 1,901	Lynnfield POPULATION 1,896
Maintenance	\$118,404.65	\$81,643.72	\$51,142.27	\$85,194.39
<i>Departmental</i>	<i>115,647.79</i>	<i>78,425.85</i>	<i>51,142.27</i>	<i>84,272.64</i>
General government	9,421.53	3,530.87	4,145.32	8,214.90
Protection of persons and property	8,946.10	2,702.79	607.77	11,788.78
Health and sanitation	7,470.31	1,494.03	912.00	1,285.08
Highways	25,620.72	22,338.75	2,882.00	14,375.85
Charities	15,976.17	13,094.73	11,365.47	7,819.58
Soldiers' benefits	245.99	1,041.26	575.88	159.73
Schools	42,304.43	30,914.65	29,112.23	38,276.90
Libraries	2,844.56	756.70	—	1,051.72
Recreation	908.36	128.03	19.58	622.91
Pensions	—	—	—	—
Unclassified	1,909.62	2,424.04	1,522.02	677.19
<i>Public service enterprises</i>	<i>71.88</i>	<i>2,359.40</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	71.88	2,359.40	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,684.98</i>	<i>858.47</i>	<i>—</i>	<i>921.25</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>.50</i>
Interest	3,838.89	1,915.71	1,805.80	1,668.61
<i>Loans, general purposes</i>	<i>3,838.89</i>	<i>498.70</i>	<i>1,805.80</i>	<i>1,668.61</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>1,417.01</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	15,420.17	14,521.12	4,291.29	15,246.03
<i>Departmental</i>	<i>13,370.18</i>	<i>6,149.94</i>	<i>4,291.29</i>	<i>15,246.03</i>
General government	—	265.70	—	2,014.00
Protection of persons and property	—	884.24	—	8,291.28
Health and sanitation	—	—	240.00	—
Highways	12,027.81	5,000.00	3,713.53	2,906.12
Charities	—	—	—	—
Schools	1,342.37	—	—	1,790.13
Libraries	—	—	337.76	105.00
Recreation	—	—	—	139.50
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,049.99</i>	<i>8,371.18</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	2,049.99	8,371.18	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	124,000.00	81,300.00	85,000.00	96,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>19,000.00</i>	<i>1,300.00</i>	<i>5,000.00</i>	<i>6,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>105,000.00</i>	<i>80,000.00</i>	<i>80,000.00</i>	<i>90,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	273.57	741.29	—	874.16
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>273.57</i>	<i>741.29</i>	<i>—</i>	<i>874.16</i>
Refunds	148.69	534.70	660.47	218.28
Agency, trust, and investment	19,810.58	6,492.75	7,916.06	10,806.28
<i>Taxes and licenses for State</i>	<i>7,414.75</i>	<i>2,300.00</i>	<i>2,200.36</i>	<i>4,800.00</i>
<i>Taxes for county</i>	<i>11,477.76</i>	<i>2,144.00</i>	<i>2,051.00</i>	<i>3,899.57</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>453.07</i>	<i>1,421.15</i>	<i>3,552.00</i>	<i>1,623.71</i>
<i>All other</i>	<i>465.00</i>	<i>627.60</i>	<i>112.70</i>	<i>483.00</i>
RECAPITULATION.				
Maintenance and interest	\$122,243.54	\$83,559.43	\$52,948.07	\$86,863.00
Permanent debt (except from sinking funds)	19,000.00	1,300.00	5,000.00	6,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,420.17	14,521.12	4,291.29	15,246.03
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	105,000.00	80,000.00	80,000.00	90,000.00
Transfers (except to sinking funds) and refunds	422.26	1,275.99	660.47	1,092.44
Agency, trust, and investment	19,810.58	6,492.75	7,916.06	10,806.28
Total payments	\$281,896.55	\$187,149.29	\$150,815.89	\$210,007.75
<i>Balance on hand, including funds</i>	<i>3,262.75</i>	<i>16,728.55</i>	<i>13,676.15</i>	<i>7,457.38</i>
GRAND TOTAL	\$285,159.30	\$203,877.84	\$164,492.04	\$217,465.13

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Marion POPULATION 1,867	Williamsburg POPULATION 1,859	Tisbury POPULATION 1,822	Freetown POPULATION 1,813
REVENUE.	\$134,502.28	\$84,830.80	\$121,901.36	\$84,348.45
General	107,580.20	63,557.36	94,129.85	72,170.81
Taxes	103,278.53	46,510.75	91,872.64	54,558.03
Property, poll, and income	100,851.21	45,440.06	90,145.63	53,503.36
Corporation, bank, etc.	2,427.32	1,070.69	1,727.01	1,054.67
Licenses and permits	772.25	1,000.25	217.66	251.40
Fines and forfeits	235.50	20.30	52.80	91.00
Grants and gifts	3,286.92	16,026.06	1,986.75	17,270.38
For expenses	2,886.92	15,139.37	1,986.75	17,270.38
For outlays	400.00	886.69	—	—
All other	19.00	—	—	—
Commercial	26,922.08	21,273.44	27,771.51	12,177.64
Special assessments	—	—	—	198.30
To meet expenses	—	—	—	198.30
To meet outlays	—	—	—	—
Privileges	3,820.28	1,955.87	2,529.46	2,774.37
Departmental	7,946.10	11,943.06	3,119.36	7,550.68
General government	78.02	140.00	62.65	255.05
Protection of persons and property	37.30	18.43	171.69	38.00
Health and sanitation	4,225.96	768.56	—	—
Highways	72.50	2,221.50	28.84	2,163.00
Charities	2,404.26	4,800.96	481.21	4,649.01
Soldiers' benefits	578.94	240.00	150.00	192.00
Schools	459.27	3,720.59	2,146.97	173.75
Libraries	—	14.96	78.00	18.26
Recreation	89.85	—	—	—
Unclassified	—	118.06	—	61.59
Public service enterprises	13,310.09	4,157.09	19,742.94	—
Electric light	—	—	—	—
Water	13,310.09	4,157.09	19,742.94	—
All other	—	—	—	—
Cemeteries	—	—	1,964.81	674.23
Interest	1,845.61	3,217.42	414.94	980.08
On sinking funds	—	—	—	—
On trust and investment funds	49.81	1,818.31	54.24	135.23
All other	1,795.80	1,399.11	360.70	844.85
NON-REVENUE.	\$30,624.67	\$90,688.07	\$124,163.59	\$66,645.70
Offsets to outlays	10,299.85	9,671.52	12,889.13	—
Departmental	10,299.85	8,612.80	12,889.13	—
Public service enterprises	—	1,158.72	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	5,000.00	31,500.00	75,000.00	57,000.00
Loans, general purposes	—	21,600.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	5,000.00	10,000.00	75,000.00	57,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	85.75	3,064.11	3,040.00	773.88
From sinking funds	—	—	—	—
All other	85.75	3,064.11	3,040.00	773.88
Refunds	111.27	294.58	220.33	387.13
Agency, trust, and investment	15,127.80	46,157.86	33,014.13	8,484.69
Taxes and licenses for State	6,800.00	2,010.00	8,029.66	2,500.00
Taxes for county	7,958.80	4,026.27	15,012.62	1,846.65
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	3.60	39,767.59	9,712.65	3,751.14
All other	365.40	354.00	259.20	387.00
RECAPITULATION.				
Revenue and offsets to outlays	\$144,802.13	\$94,502.32	\$134,790.49	\$84,348.45
Premiums	—	—	—	—
Municipal indebtedness	5,000.00	31,500.00	75,000.00	57,000.00
Transfers and refunds	197.02	3,358.69	3,260.33	1,161.01
Agency, trust, and investment	15,127.80	46,157.86	33,014.13	8,484.69
Total receipts	\$165,126.95	\$175,518.87	\$246,064.95	\$150,994.15
Balance on hand, including funds	46,712.26	21,466.73	34,028.27	2,732.65
GRAND TOTAL	\$211,839.21	\$196,985.60	\$280,093.22	\$153,726.80

¹Includes \$1.42 from administration of trust funds.

graded According to Population of 1935 — Continued.

PAYMENTS.	Marion POPULATION 1,867	Williamsburg POPULATION 1,859	Tisbury POPULATION 1,822	Freetown POPULATION 1,813
Maintenance	\$111,995.98	\$74,521.38	\$93,160.18	\$77,021.58
<i>Departmental</i>	<i>103,533.41</i>	<i>72,005.14</i>	<i>81,478.52</i>	<i>76,320.30</i>
General government	8,724.20	3,471.13	8,302.04	4,733.71
Protection of persons and property	6,487.35	1,966.84	12,584.23	3,477.66
Health and sanitation	12,701.15	4,165.58	6,365.65	2,323.11
Highways	17,991.54	16,668.12	10,575.14	18,641.36
Charities	19,150.83	10,372.73	11,606.00	13,856.59
Soldiers' benefits	1,037.40	518.65	120.00	828.20
Schools	32,917.79	33,221.24	28,363.96	30,990.75
Libraries	1,300.00	310.05	1,172.24	389.61
Recreation	899.04	17.48	1,117.18	462.01
Pensions	—	—	—	—
Unclassified	2,324.11	1,293.32	1,272.08	617.30
<i>Public service enterprises</i>	<i>8,362.57</i>	<i>2,489.96</i>	<i>9,498.05</i>	—
Electric light	—	—	—	—
Water	8,347.57	2,489.96	9,498.05	—
All other	15.00	—	—	—
<i>Cemeteries</i>	<i>100.00</i>	<i>24.80</i>	<i>2,168.01</i>	<i>701.28</i>
<i>Administration of trust funds</i>	—	<i>1.48</i>	<i>15.60</i>	—
Interest	1,077.75	515.97	6,405.27	2,841.63
<i>Loans, general purposes</i>	<i>297.75</i>	<i>515.97</i>	<i>5,085.27</i>	<i>2,841.63</i>
<i>Loans, public service enterprises</i>	<i>780.00</i>	—	<i>1,320.00</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	33,257.04	43,510.10	22,358.72	1,405.07
<i>Departmental</i>	<i>33,120.36</i>	<i>41,770.10</i>	<i>20,768.91</i>	<i>1,405.07</i>
General government	97.96	—	1,648.92	35.00
Protection of persons and property	—	246.95	—	—
Health and sanitation	511.18	—	—	—
Highways	24,052.17	10,491.08	18,720.15	1,370.07
Charities	—	—	—	—
Schools	7,172.61	30,968.32	—	—
Libraries	—	—	—	—
Recreation	1,286.44	63.75	399.84	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>136.68</i>	<i>1,740.00</i>	<i>1,589.81</i>	—
Electric light	—	—	—	—
Water	136.68	1,740.00	1,589.81	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	13,000.00	20,500.00	97,205.00	60,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>8,000.00</i>	<i>500.00</i>	<i>17,205.00</i>	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>20,000.00</i>	<i>80,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	85.75	3,064.11	3,040.00	773.88
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>85.75</i>	<i>3,064.11</i>	<i>3,040.00</i>	<i>773.88</i>
Refunds	111.27	294.58	220.33	387.13
Agency, trust, and investment	15,124.20	44,511.72	36,013.37	8,435.87
<i>Taxes and licenses for State</i>	<i>6,800.00</i>	<i>2,010.00</i>	<i>8,029.66</i>	<i>2,500.00</i>
<i>Taxes for county</i>	<i>7,958.80</i>	<i>4,026.27</i>	<i>15,012.62</i>	<i>1,846.65</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	—	<i>38,121.45</i>	<i>12,711.89</i>	<i>3,708.72</i>
<i>All other</i>	<i>565.40</i>	<i>354.00</i>	<i>259.20</i>	<i>380.60</i>
RECAPITULATION.				
Maintenance and interest	\$113,073.73	\$75,037.35	\$99,565.45	\$79,863.21
Permanent debt (except from sinking funds)	8,000.00	500.00	17,205.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	33,257.04	43,510.10	22,358.72	1,405.07
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	20,000.00	80,000.00	60,000.00
Transfers (except to sinking funds) and refunds	197.02	3,358.69	3,260.33	1,161.01
Agency, trust, and investment	15,124.20	44,511.72	36,013.37	8,435.87
Total payments	\$174,651.99	\$186,917.86	\$258,402.87	\$150,865.16
Balance on hand, including funds	\$7,187.22	10,067.74	21,690.35	2,861.64
GRAND TOTAL	\$211,839.21	\$196,985.60	\$280,093.22	\$153,726.80

TABLE I. — *Summary of Financial Transactions. Town*

RECEIPTS.	Sheffield POPULATION 1,810	Nahant POPULATION 1,748	Mattapoisett POPULATION 1,682	Norwell POPULATION 1,666
REVENUE.	\$72,143.25	\$225,327.27	\$85,094.19	\$83,663.25
General	65,058.53	200,739.87	64,821.71	74,387.80
<i>Taxes</i>	<i>44,853.11</i>	<i>193,204.61</i>	<i>59,334.71</i>	<i>59,871.77</i>
Property, poll, and income	44,239.02	190,619.85	57,879.63	58,486.24
Corporation, bank, etc.	614.09	2,584.76	1,455.08	1,385.53
<i>Licenses and permits</i>	<i>1,171.06</i>	<i>4,188.00</i>	<i>1,087.00</i>	<i>473.82</i>
<i>Fines and forfeits</i>	<i>95.16</i>	<i>382.00</i>	<i>361.84</i>	<i>244.60</i>
<i>Grants and gifts</i>	<i>18,932.17</i>	<i>2,965.26</i>	<i>4,038.16</i>	<i>13,600.62</i>
For expenses	18,932.17	2,965.26	4,038.16	13,600.62
For outlays	—	—	—	—
All other	7.03	—	—	197.69
Commercial	7,084.72	24,587.40	20,262.48	9,275.45
<i>Special assessments</i>	<i>—</i>	<i>443.69</i>	<i>—</i>	<i>482.72</i>
To meet expenses	—	367.85	—	482.72
To meet outlays	—	75.84	—	—
<i>Privileges</i>	<i>2,600.85</i>	<i>2,974.23</i>	<i>2,215.75</i>	<i>2,945.10</i>
<i>Departmental</i>	<i>3,901.47</i>	<i>5,848.94</i>	<i>2,663.98</i>	<i>3,890.49</i>
General government	—	243.77	102.66	—
Protection of persons and property	37.23	52.37	32.67	51.84
Health and sanitation	—	156.00	—	—
Highways	1,099.49	—	36.00	35.06
Charities	2,128.58	3,668.99	1,937.47	2,504.63
Soldiers' benefits	240.00	54.00	120.00	600.00
Schools	210.00	1,433.63	276.08	698.96
Libraries	88.67	105.18	42.69	—
Recreation	—	105.00	115.50	—
Unclassified	97.50	30.00	.91	—
<i>Public service enterprises</i>	<i>—</i>	<i>10,784.74</i>	<i>12,634.44</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	10,784.74	11,896.61	—
All other	—	—	737.83	—
<i>Cemeteries</i>	<i>25.50</i>	<i>410.00</i>	<i>—</i>	<i>222.53</i>
<i>Interest</i>	<i>556.90</i>	<i>4,125.80</i>	<i>2,748.31</i>	<i>1,734.61</i>
On sinking funds	—	—	—	—
On trust and investment funds	447.33	236.91	753.54	255.18
All other	109.57	3,888.89	1,994.77	1,479.43
NON-REVENUE.	\$23,944.06	\$146,281.27	\$60,930.78	\$77,655.43
Offsets to outlays	4,531.03	—	—	—
<i>Departmental</i>	<i>4,531.03</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	11,000.00	130,000.00	47,000.00	70,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>11,000.00</i>	<i>130,000.00</i>	<i>47,000.00</i>	<i>70,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	463.06	—	1,149.22	140.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	463.06	—	1,149.22	140.00
Refunds	717.24	1,758.43	111.85	316.10
Agency, trust, and investment	7,232.73	14,522.84	12,669.71	7,199.33
<i>Taxes and licenses for State</i>	<i>2,300.00</i>	<i>7,816.99</i>	<i>6,219.28</i>	<i>3,000.00</i>
<i>Taxes for county</i>	<i>3,567.41</i>	<i>6,336.80</i>	<i>6,086.16</i>	<i>3,511.20</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>842.72</i>	<i>48.65</i>	<i>1,069.07</i>	<i>393.93</i>
All other	522.60	320.40	295.20	294.20
RECAPITULATION.				
Revenue and offsets to outlays	\$76,674.28	\$225,327.27	\$85,084.19	\$83,663.25
Premiums	—	—	—	—
Municipal indebtedness	11,000.00	130,000.00	47,000.00	70,000.00
Transfers and refunds	1,180.30	1,758.43	1,261.07	456.10
Agency, trust, and investment	7,232.73	14,522.84	12,669.71	7,199.33
Total receipts	\$96,087.31	\$371,608.54	\$146,014.97	\$161,318.68
Balance on hand, including funds	13,611.17	12,178.74	3,104.93	4,951.68
GRAND TOTAL	\$109,698.48	\$383,787.28	\$149,119.90	\$166,270.36

PAYMENTS.	Sheffield POPULATION 1,810	Nahant POPULATION 1,748	Mattapoisett POPULATION 1,682	Norwell POPULATION 1,666
Maintenance	\$69,610.83	\$182,973.34	\$74,946.27	\$81,882.54
<i>Departmental</i>	<i>69,585.33</i>	<i>168,187.38</i>	<i>70,092.03</i>	<i>81,703.01</i>
General government	3,802.31	15,026.16	5,394.46	4,529.45
Protection of persons and property	1,306.64	35,807.77	3,950.76	5,002.49
Health and sanitation	1,492.93	16,168.61	3,800.31	4,979.73
Highways	20,448.49	34,278.30	9,989.42	21,066.10
Charities	10,864.89	7,745.85	12,177.42	11,328.57
Soldiers' benefits	120.00	397.00	565.25	930.00
Schools	28,321.62	40,920.77	29,625.63	30,398.65
Libraries	2,001.66	4,234.24	1,138.54	289.39
Recreation	91.07	3,350.94	768.16	121.40
Pensions	—	3,770.43	—	—
Unclassified	1,135.72	6,487.31	2,682.08	3,057.23
<i>Public service enterprises</i>	<i>—</i>	<i>12,142.07</i>	<i>4,754.64</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	12,142.07	4,197.80	—
All other	—	—	556.84	—
<i>Cemeteries</i>	<i>25.50</i>	<i>2,643.89</i>	<i>99.60</i>	<i>179.53</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	60.35	11,737.38	2,930.88	3,209.51
<i>Loans, general purposes</i>	<i>60.35</i>	<i>5,026.37</i>	<i>1,156.12</i>	<i>3,209.51</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>6,711.01</i>	<i>1,774.76</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,899.08	17,159.76	4,277.45	—
<i>Departmental</i>	<i>9,899.08</i>	<i>17,159.76</i>	<i>3,555.36</i>	<i>—</i>
General government	—	—	—	—
Protection of persons and property	—	1,357.14	85.95	—
Health and sanitation	—	14,029.48	—	—
Highways	9,899.08	1,773.14	3,434.41	—
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	35.00	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>722.09</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	722.09	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	11,000.00	137,194.85	43,700.00	70,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>17,194.85</i>	<i>8,700.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>11,000.00</i>	<i>120,000.00</i>	<i>35,000.00</i>	<i>67,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	463.06	—	1,149.22	140.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>463.06</i>	<i>—</i>	<i>1,149.22</i>	<i>140.00</i>
Refunds	717.24	1,758.43	111.85	316.10
Agency, trust, and investment	7,224.31	14,759.75	12,394.83	7,281.12
<i>Taxes and licenses for State</i>	<i>2,300.00</i>	<i>7,816.99</i>	<i>5,219.28</i>	<i>3,000.00</i>
<i>Taxes for county</i>	<i>3,567.41</i>	<i>6,336.80</i>	<i>6,086.16</i>	<i>3,511.20</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>834.30</i>	<i>285.56</i>	<i>673.39</i>	<i>475.72</i>
<i>All other</i>	<i>522.60</i>	<i>320.40</i>	<i>416.00</i>	<i>294.20</i>
RECAPITULATION.				
Maintenance and interest	\$69,671.18	\$194,710.72	\$77,877.15	\$85,092.05
Permanent debt (except from sinking funds)	—	17,194.85	8,700.00	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,899.08	17,159.76	4,277.45	—
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	11,000.00	120,000.00	35,000.00	67,500.00
Transfers (except to sinking funds) and refunds	1,180.30	1,758.43	1,261.07	456.10
Agency, trust, and investment	7,224.31	14,759.75	12,394.83	7,281.12
Total payments	\$98,974.87	\$365,583.51	\$139,510.50	\$163,329.27
Balance on hand, including funds	10,723.61	18,203.77	9,609.40	2,941.09
GRAND TOTAL	\$109,698.48	\$383,787.28	\$149,119.90	\$166,270.36

TABLE I. — *Summary of Financial Transactions.* Tow

RECEIPTS.	Cheshire POPULATION 1,660	Oak Bluffs POPULATION 1,657	Sudbury POPULATION 1,638	Pembroke POPULATION 1,621
REVENUE.	\$78,673.05	\$136,631.29	\$91,521.22	\$122,787.9
General	70,837.10	125,326.31	78,835.06	104,274.0
<i>Taxes</i>	<i>66,232.31</i>	<i>121,928.04</i>	<i>65,061.07</i>	<i>92,053.1</i>
Property, poll, and income	54,765.18	120,626.07	63,875.58	88,594.1
Corporation, bank, etc.	1,467.13	1,301.97	1,185.49	3,458.0
<i>Licenses and permits</i>	<i>232.02</i>	<i>2,617.00</i>	<i>955.75</i>	<i>926.0</i>
<i>Fines and forfeits</i>	<i>185.00</i>	<i>302.40</i>	<i>101.92</i>	<i>124.1</i>
<i>Grants and gifts</i>	<i>14,187.77</i>	<i>478.87</i>	<i>12,716.32</i>	<i>11,170.9</i>
For expenses	14,187.77	478.87	12,716.32	11,170.9
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	7,835.95	11,304.98	12,686.16	18,513.2
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>200.3</i>
To meet expenses	—	—	—	200.3
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,353.60</i>	<i>3,853.48</i>	<i>2,987.38</i>	<i>3,407.1</i>
<i>Departmental</i>	<i>4,091.27</i>	<i>4,489.04</i>	<i>6,492.92</i>	<i>6,821.8</i>
General government	45.91	210.03	186.00	—
Protection of persons and property	63.30	11.50	34.82	120.3
Health and sanitation	—	496.42	260.71	86.7
Highways	1,074.75	38.58	3,999.93	2,137.1
Charities	2,543.59	3,063.02	219.47	2,434.1
Soldiers' benefits	144.00	—	72.00	464.0
Schools	219.72	23.20	547.70	1,153.2
Libraries	—	317.64	11.23	2.0
Recreation	—	328.65	—	—
Unclassified	—	—	161.06	423.4
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>56.00</i>	<i>5,066.2</i>
Electric light	—	—	—	—
Water	—	—	56.00	4,521.6
All other	—	—	—	544.6
<i>Cemeteries</i>	<i>1,304.21</i>	<i>177.67</i>	<i>374.55</i>	<i>117.3</i>
<i>Interest</i>	<i>1,086.87</i>	<i>2,784.79</i>	<i>3,775.31</i>	<i>2,899.9</i>
On sinking funds	—	—	—	—
On trust and investment funds	53.41	662.72	1,794.30	—
All other	1,033.46	2,122.07	1,981.01	2,899.9
NON-REVENUE.	\$43,896.01	\$132,401.00	\$72,736.75	\$118,961.4
Offsets to outlays	4,800.00	15,548.54	3,000.00	—
<i>Departmental</i>	<i>4,800.00</i>	<i>15,548.54</i>	<i>3,000.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	30,000.00	96,050.40	55,000.00	108,176.0
<i>Loans, general purposes</i>	<i>—</i>	<i>36,000.00</i>	<i>—</i>	<i>88,000.0</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>60,000.00</i>	<i>55,000.00</i>	<i>20,000.0</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>50.40</i>	<i>—</i>	<i>176.0</i>
Transfers	325.00	662.72	3,294.64	52.5
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>325.00</i>	<i>662.72</i>	<i>3,294.64</i>	<i>52.5</i>
Refunds	1,634.39	209.05	243.12	498.6
Agency, trust, and investment	7,136.62	19,930.29	11,198.99	10,234.3
<i>Taxes and licenses for State</i>	<i>2,412.00</i>	<i>6,800.00</i>	<i>3,612.98</i>	<i>4,023.0</i>
<i>Taxes for county</i>	<i>3,722.52</i>	<i>12,760.72</i>	<i>3,481.93</i>	<i>4,681.6</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>761.50</i>	<i>187.77</i>	<i>4,002.48</i>	<i>1,312.4</i>
<i>All other</i>	<i>240.60</i>	<i>181.80</i>	<i>201.60</i>	<i>217.2</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$83,473.05	\$152,179.83	\$94,521.22	\$122,787.9
Premiums	—	50.40	—	176.0
Municipal indebtedness	30,000.00	96,000.00	55,000.00	108,000.0
Transfers and refunds	1,959.39	871.77	3,537.76	551.1
Agency, trust, and investment	7,136.62	19,930.29	11,198.99	10,234.3
Total receipts	\$122,569.06	\$269,032.29	\$164,257.97	\$241,749.4
<i>Balance on hand, including funds</i>	<i>10,754.15</i>	<i>11,284.02</i>	<i>11,691.02</i>	<i>8,418.5</i>
GRAND TOTAL	\$133,323.21	\$280,316.31	\$175,948.99	\$250,167.9

aded According to Population of 1935 — Continued.

PAYMENTS.	Cheshire POPULATION 1,660	Oak Bluffs POPULATION 1,657	Sudbury POPULATION 1,638	Pembroke POPULATION 1,621
Maintenance	\$62,878.92	\$105,377.42	\$79,158.67	\$93,198.35
<i>Departmental</i>	<i>61,852.53</i>	<i>104,252.84</i>	<i>78,566.62</i>	<i>88,525.68</i>
General government	4,766.40	10,773.44	7,510.39	8,170.45
Protection of persons and property	329.07	16,414.04	4,841.95	6,230.99
Health and sanitation	1,652.47	7,912.62	1,612.78	3,115.81
Highways	17,103.13	16,124.38	28,247.82	21,575.15
Charities	13,529.08	15,124.24	6,981.10	12,884.42
Soldiers' benefits	1,755.61	73.18	369.27	2,573.91
Schools	21,252.37	24,646.38	26,199.93	31,220.09
Libraries	346.10	1,426.00	1,620.90	599.79
Recreation	17.78	7,951.81	68.98	178.98
Pensions	—	—	—	—
Unclassified	1,100.52	3,806.75	1,113.50	1,976.09
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>32.50</i>	<i>4,192.14</i>
Electric light	—	—	—	—
Water	—	—	32.50	3,897.56
All other	—	—	—	294.58
Cemeteries	1,026.39	1,124.58	524.55	480.53
Administration of trust funds	—	—	35.00	—
Interest	1,963.25	5,364.15	3,639.32	10,030.71
<i>Loans, general purposes</i>	<i>1,963.25</i>	<i>5,364.15</i>	<i>3,639.32</i>	<i>2,190.71</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,840.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,018.25	68,610.59	7,497.44	85,692.91
<i>Departmental</i>	<i>9,018.25</i>	<i>68,610.59</i>	<i>7,497.44</i>	<i>85,692.91</i>
General government	—	136.25	—	—
Protection of persons and property	—	419.72	—	—
Health and sanitation	—	—	—	—
Highways	9,018.25	29,326.46	7,497.44	3,014.84
Charities	—	—	—	—
Schools	—	3,728.16	—	82,678.07
Libraries	—	—	—	—
Recreation	—	55,000.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	44,600.00	75,950.00	43,000.00	28,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,600.00</i>	<i>15,950.00</i>	<i>8,000.00</i>	<i>8,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>40,000.00</i>	<i>60,000.00</i>	<i>35,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	325.00	662.72	3,294.64	52.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>325.00</i>	<i>662.72</i>	<i>3,294.64</i>	<i>52.50</i>
Refunds	1,634.39	209.05	243.12	498.62
Agency, trust, and investment	7,515.03	19,926.29	8,220.82	10,234.32
<i>Taxes and licenses for State</i>	<i>2,412.00</i>	<i>6,800.00</i>	<i>3,512.98</i>	<i>4,023.00</i>
<i>Taxes for county</i>	<i>5,722.52</i>	<i>12,760.72</i>	<i>3,431.93</i>	<i>4,681.66</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,139.91</i>	<i>183.77</i>	<i>1,024.31</i>	<i>1,312.46</i>
<i>All other</i>	<i>240.60</i>	<i>181.80</i>	<i>201.60</i>	<i>217.20</i>
RECAPITULATION.				
Maintenance and interest	\$64,842.17	\$110,741.57	\$82,797.99	\$103,229.06
Permanent debt (except from sinking funds)	4,600.00	15,950.00	8,000.00	8,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,018.25	68,610.59	7,497.44	85,692.91
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,000.00	60,000.00	35,000.00	20,000.00
Transfers (except to sinking funds) and refunds	1,959.39	871.77	3,537.76	551.12
Agency, trust, and investment	7,515.03	19,926.29	8,220.82	10,234.32
Total payments	\$127,934.84	\$276,100.22	\$145,054.01	\$227,707.41
Balance on hand, including funds	5,388.37	4,216.09	30,894.98	22,460.57
GRAND TOTAL	\$133,323.21	\$280,316.31	\$175,948.99	\$250,167.98

TABLE I. — Summary of Financial Transactions. Town

RECEIPTS.	Plainville POPULATION 1,606	Shelburne POPULATION 1,606	Newbury POPULATION 1,576	Lincoln POPULATION 1,573
REVENUE.	\$81,178.44	\$103,049.36	\$81,979.50	\$114,091.1
General	70,454.61	66,928.92	72,354.85	89,128.4
Taxes	57,943.69	51,390.76	55,933.67	75,691.1
Property, poll, and income	54,545.64	53,421.57	54,067.01	74,815.3
Corporation, bank, etc.	3,398.05	969.19	966.66	875.3
Licenses and permits	762.00	834.00	773.94	54.0
Fines and forfeits	175.20	30.00	1,339.00	224.1
Grants and gifts	11,583.72	11,674.16	15,208.24	13,158.0
For expenses	11,583.72	11,674.16	15,208.24	13,158.0
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	10,723.83	36,120.44	9,624.65	24,963.1
Special assessments	105.25	38.40	486.31	—
To meet expenses	105.25	38.40	486.31	—
To meet outlays	—	—	—	—
Privileges	2,385.43	3,082.03	2,892.98	3,613.7
Departmental	3,078.95	32,220.98	4,899.86	6,842.8
General government	288.99	328.00	12.95	210.0
Protection of persons and property	66.76	34.64	162.54	—
Health and sanitation	—	—	87.10	732.1
Highways	—	3,489.33	1,500.00	4,120.6
Charities	2,081.58	3,677.48	2,441.86	832.3
Soldiers' benefits	46.00	—	345.50	120.0
Schools	286.12	24,682.88	325.00	488.0
Libraries	9.50	3.95	11.77	99.8
Recreation	—	—	—	240.0
Unclassified	300.00	4.70	13.14	—
Public service enterprises	3,575.57	—	—	11,011.2
Electric light	—	—	—	—
Water	3,575.57	—	—	11,011.2
All other	—	—	—	—
Cemeteries	—	—	—	146.8
Interest	1,578.63	779.03	1,345.50	3,348.4
On sinking funds	—	—	—	—
On trust and investment funds	25.67	120.37	—	1,954.6
All other	1,552.96	658.66	1,345.50	1,393.8
NON-REVENUE.	\$40,936.94	\$26,924.33	\$80,584.22	\$108,850.5
Offsets to outlays	—	4,500.00	650.00	7,647.0
Departmental	—	4,500.00	650.00	7,647.0
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	35,208.30	10,000.00	73,500.00	65,000.0
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	10,000.00	73,500.00	65,000.0
Unpaid warrants or orders, current year	5,208.30	—	—	—
Premiums	—	—	—	—
Transfers	82.67	—	—	291.7
From sinking funds	—	—	—	—
All other	82.67	—	—	291.7
Refunds	117.98	138.47	281.71	330.6
Agency, trust, and investment	5,527.99	12,285.86	6,152.51	35,581.0
Taxes and licenses for State	2,500.00	4,115.20	3,200.00	4,100.0
Taxes for county	1,312.74	7,664.31	2,599.71	4,078.8
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,177.45	258.55	—	27,007.4
All other	537.80	247.80	352.80	394.8
RECAPITULATION.				
Revenue and offsets to outlays	\$81,178.44	\$107,549.36	\$82,629.50	\$121,738.5
Premiums	—	—	—	—
Municipal indebtedness	35,208.30	10,000.00	73,500.00	65,000.0
Transfers and refunds	200.65	138.47	281.71	622.4
Agency, trust, and investment	5,527.99	12,285.86	6,152.51	35,581.0
Total receipts	\$122,115.38	\$129,973.69	\$162,563.72	\$222,942.0
Balance on hand, including funds	5,235.64	25,529.05	—	54,535.8
GRAND TOTAL	\$127,351.02	\$155,502.74	\$162,563.72	\$277,477.8

Guided According to Population of 1935 — Continued.

PAYMENTS.	Plainville POPULATION 1,606	Shelburne POPULATION 1,606	Newbury POPULATION 1,576	Lincoln POPULATION 1,573
Maintenance	\$71,134.93	\$93,865.03	\$77,139.49	\$93,064.99
Departmental	67,879.93	93,853.43	77,086.19	88,814.16
General government	4,058.85	4,961.30	3,849.54	6,217.32
Protection of persons and property	4,866.02	1,889.88	5,611.64	5,015.89
Health and sanitation	979.50	1,990.34	2,518.00	3,200.95
Highways	17,542.27	24,895.54	21,407.63	24,294.33
Charities	11,237.80	7,705.62	12,848.88	6,238.41
Soldiers' benefits	1,053.21	—	728.59	180.00
Schools	25,620.04	50,285.50	27,701.88	39,109.01
Libraries	664.85	1,212.43	633.07	1,778.69
Recreation	386.34	484.92	95.48	1,562.85
Pensions	—	—	—	—
Unclassified	1,471.05	427.90	1,691.48	1,216.71
Public service enterprises	5,255.00	—	—	3,276.85
Electric light	—	—	—	—
Water	3,255.00	—	—	3,276.85
All other	—	—	—	—
Cemeteries	—	11.60	53.30	880.89
Administration of trust funds	—	—	—	93.09
Interest	1,088.48	642.22	1,236.00	224.02
Bonds, general purposes	724.48	642.22	1,236.00	154.02
Bonds, public service enterprises	364.00	—	—	70.00
Bonds, cemeteries	—	—	—	—
Days	202.91	21,323.88	3,674.60	23,514.89
Departmental	202.91	21,323.88	3,674.60	8,489.04
General government	—	—	—	110.00
Protection of persons and property	—	—	451.98	—
Health and sanitation	90.66	—	87.62	—
Highways	—	19,582.70	3,135.00	7,536.44
Charities	—	—	—	—
Schools	—	1,741.18	—	255.00
Libraries	—	—	—	—
Recreation	112.25	—	—	587.60
Unclassified	—	—	—	—
Public service enterprises	—	—	—	15,025.85
Electric light	—	—	—	—
Water	—	—	—	15,025.85
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	37,463.10	12,000.00	71,219.58	60,000.00
From sinking funds	—	—	—	—
From revenue and other sources	5,000.00	2,000.00	4,000.00	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	30,000.00	10,000.00	64,500.00	60,000.00
Varrants or orders, previous years	2,463.10	—	2,719.58	—
Transfers	82.67	—	—	291.73
To sinking funds from revenue	—	—	—	—
All other	82.67	—	—	291.73
Funds	117.98	138.47	281.71	330.69
Agency, trust, and investment	6,618.69	12,285.86	6,204.71	36,460.12
Taxes and licenses for State	2,500.00	4,115.20	3,200.00	4,100.00
Taxes for county	1,312.74	7,664.31	2,599.71	4,078.83
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	2,268.15	258.55	—	27,912.29
All other	537.80	247.80	405.00	369.00
RECAPITULATION.				
Maintenance and interest	\$72,223.41	\$94,507.25	\$78,375.49	\$93,289.01
Permanent debt (except from sinking funds)	5,000.00	2,000.00	4,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Days	202.91	21,323.88	3,674.60	23,514.89
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	32,463.10	10,000.00	67,219.58	60,000.00
Transfers (except to sinking funds) and	—	—	—	—
Refunds	200.65	138.47	281.71	622.42
Agency, trust, and investment	6,618.69	12,285.86	6,204.71	36,460.12
Total payments	\$116,708.76	\$140,255.46	\$159,756.09	\$213,886.44
Balance on hand, including funds	10,642.26	15,247.28	2,807.63	63,591.42
GRAND TOTAL	\$127,351.02	\$155,502.74	\$162,563.72	\$277,477.86

TABLE I. — *Summary of Financial Transactions.* *Town*

RECEIPTS.	Carver POPULATION 1,559	Sterling POPULATION 1,556	Colrain POPULATION 1,554	Buckland POPULATION 1,540
REVENUE.	\$93,120.31	\$131,581.63	\$77,410.12	\$81,174.
General	85,238.01	90,203.44	68,423.82	68,765.
<i>Taxes</i>	<i>68,011.51</i>	<i>65,197.45</i>	<i>42,774.59</i>	<i>53,362.</i>
Property, poll, and income	62,933.99	64,640.20	41,165.12	49,880.
Corporation, bank, etc.	5,077.52	557.25	1,609.47	3,482.
<i>Licenses and permits</i>	<i>138.00</i>	<i>257.50</i>	<i>714.00</i>	<i>242.</i>
<i>Fines and forfeits</i>	<i>329.18</i>	<i>10.00</i>	<i>5.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>16,751.62</i>	<i>24,738.49</i>	<i>24,930.23</i>	<i>15,161.</i>
For expenses	16,751.62	24,738.49	24,930.23	15,161.
For outlays	—	—	—	—
<i>All other</i>	<i>7.70</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	7,882.30	41,378.19	8,936.30	12,408.
<i>Special assessments</i>	<i>36.04</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	36.04	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,433.13</i>	<i>2,910.33</i>	<i>2,164.77</i>	<i>1,714.</i>
<i>Departmental</i>	<i>3,966.53</i>	<i>9,225.66</i>	<i>6,372.53</i>	<i>10,307.</i>
General government	74.00	264.85	137.72	1,168.
Protection of persons and property	33.95	136.14	75.35	23.
Health and sanitation	396.50	11.50	—	—
Highways	221.87	3,893.55	3,760.40	3,866.
Charities	2,077.74	4,595.97	608.56	2,914.
Soldiers' benefits	478.02	160.50	—	130.
Schools	668.84	138.04	764.96	2,195.
Libraries	12.85	25.11	7.00	3.
Recreation	—	—	—	—
Unclassified	2.76	—	18.59	6.
<i>Public service enterprises</i>	<i>—</i>	<i>24,621.72</i>	<i>—</i>	<i>—</i>
Electric light	—	24,621.72	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>797.19</i>	<i>1,368.37</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>649.41</i>	<i>3,252.11</i>	<i>1,448.95</i>	<i>386.</i>
On sinking funds	—	—	—	—
On trust and investment funds	27.52	1,783.61	670.83	196.
All other	621.89	1,468.50	778.12	190.
NON-REVENUE.	\$35,829.82	\$153,402.41	\$25,116.76	\$42,646.
Offsets to outlays	4,656.95	15,250.00	1,922.26	4,999.
<i>Departmental</i>	<i>4,656.95</i>	<i>15,250.00</i>	<i>1,922.26</i>	<i>4,999.</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	129,039.58	15,000.00	25,000.
<i>Loans, general purposes</i>	<i>—</i>	<i>47,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>36,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>45,000.00</i>	<i>15,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>1,039.58</i>	<i>—</i>	<i>—</i>
Transfers	16.00	1,637.94	508.63	31.3
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	16.00	1,637.94	508.63	31.3
Refunds	141.43	501.42	416.88	297.1
Agency, trust, and investment	11,015.44	6,973.47	7,268.99	12,318.3
<i>Taxes and licenses for State</i>	<i>4,100.00</i>	<i>2,700.00</i>	<i>2,300.00</i>	<i>3,904.2</i>
<i>Taxes for county</i>	<i>4,798.70</i>	<i>2,517.00</i>	<i>4,289.49</i>	<i>7,290.4</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,511.89</i>	<i>1,266.87</i>	<i>100.00</i>	<i>805.1</i>
<i>All other</i>	<i>604.85</i>	<i>489.60</i>	<i>569.50</i>	<i>318.6</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$97,777.26	\$146,831.63	\$79,332.38	\$86,174.0
Premiums	—	1,039.58	—	—
Municipal indebtedness	20,000.00	128,000.00	15,000.00	25,000.0
Transfers and refunds	157.43	2,139.36	925.51	328.5
Agency, trust, and investment	11,015.44	6,973.47	7,268.99	12,318.3
Total receipts	\$123,950.13	\$284,984.04	\$102,526.88	\$123,820.8
Balance on hand, including funds	21,379.89	6,241.13	26,953.70	21,128.9
GRAND TOTAL	\$150,330.02	\$291,225.17	\$129,480.58	\$144,949.8

graded According to Population of 1935 — Continued.

PAYMENTS.	Carver POPULATION 1,559	Sterling POPULATION 1,556	Colrain POPULATION 1,554	Buckland POPULATION 1,540
Maintenance	\$79,999.53	\$109,479.52	\$74,932.49	\$75,125.16
<i>Departmental</i>	<i>78,536.14</i>	<i>89,997.36</i>	<i>74,807.49</i>	<i>75,026.36</i>
General government	5,578.04	7,887.91	2,810.05	3,799.29
Protection of persons and property	6,482.17	4,310.41	821.76	1,888.19
Health and sanitation	2,851.85	1,972.18	1,728.61	1,429.37
Highways	20,087.53	26,598.46	26,237.55	23,948.37
Charities	9,601.05	11,190.54	5,538.75	8,844.37
Soldiers' benefits	382.22	628.00	626.00	274.11
Schools	31,347.43	33,428.47	34,848.72	30,560.95
Libraries	468.65	1,158.48	934.00	1,096.00
Recreation	663.26	109.63	21.97	322.60
Pensions	—	—	—	—
Unclassified	1,073.94	2,713.28	1,240.08	2,863.25
<i>Public service enterprises</i>	<i>—</i>	<i>17,183.52</i>	<i>—</i>	<i>—</i>
Electric light	—	17,183.52	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,463.39</i>	<i>2,298.64</i>	<i>125.00</i>	<i>98.80</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	577.80	1,299.10	230.00	341.51
<i>Loans, general purposes</i>	<i>577.80</i>	<i>1,299.10</i>	<i>230.00</i>	<i>341.51</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,193.46	40,573.96	9,446.22	12,299.89
<i>Departmental</i>	<i>9,193.46</i>	<i>39,615.91</i>	<i>9,446.22</i>	<i>12,299.89</i>
General government	—	—	—	—
Protection of persons and property	1,088.57	5,969.80	—	—
Health and sanitation	81.78	—	—	—
Highways	8,023.11	26,476.98	9,446.22	11,064.96
Charities	—	—	—	—
Schools	—	169.13	—	1,234.93
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>7,958.05</i>	<i>—</i>	<i>—</i>
Electric light	—	3,983.09	—	—
Water	—	3,974.96	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	22,000.00	45,700.00	15,000.00	27,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>700.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>45,000.00</i>	<i>15,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	16.00	1,637.94	508.63	31.37
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>16.00</i>	<i>1,637.94</i>	<i>508.63</i>	<i>31.37</i>
Refunds	141.43	501.42	416.88	297.13
Agency, trust, and investment	11,059.56	6,688.14	7,431.19	11,709.79
<i>Taxes and licenses for State</i>	<i>4,100.00</i>	<i>2,700.00</i>	<i>2,300.00</i>	<i>3,904.20</i>
<i>Taxes for county</i>	<i>4,798.70</i>	<i>2,517.00</i>	<i>4,299.49</i>	<i>7,290.44</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,549.41</i>	<i>972.54</i>	<i>262.20</i>	<i>196.55</i>
<i>All other</i>	<i>611.45</i>	<i>498.60</i>	<i>669.50</i>	<i>318.60</i>
RECAPITULATION.				
Maintenance and interest	\$80,577.33	\$110,778.62	\$75,162.49	\$75,466.67
Permanent debt (except from sinking funds)	2,000.00	700.00	—	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,193.46	40,573.96	9,446.22	12,299.89
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	45,000.00	15,000.00	25,000.00
Transfers (except to sinking funds) and refunds	157.43	2,139.36	925.51	328.50
Agency, trust, and investment	11,059.56	6,688.14	7,431.19	11,709.79
Total payments	\$122,987.78	\$205,880.08	\$107,965.41	\$126,804.85
<i>Balance on hand, including funds</i>	<i>27,342.24</i>	<i>85,345.09</i>	<i>21,515.17</i>	<i>18,144.06</i>
GRAND TOTAL	\$150,330.02	\$291,225.17	\$129,480.58	\$144,949.81

TABLE I. — *Summary of Financial Transactions. Town*

RECEIPTS.	Southwick POPULATION 1,540	Littleton POPULATION 1,530	Sandwich POPULATION 1,516	Rowley POPULATION 1,495
REVENUE.	\$110,353.66	\$108,964.36	\$98,160.32	\$83,450.41
General	89,258.72	58,696.35	87,952.96	54,882.06
<i>Taxes</i>	<i>63,852.78</i>	<i>48,618.01</i>	<i>73,188.16</i>	<i>42,264.28</i>
Property, poll, and income	62,157.65	47,305.64	72,469.87	41,994.86
Corporation, bank, etc.	1,695.13	1,212.37	718.29	269.42
<i>Licenses and permits</i>	<i>1,860.19</i>	<i>169.50</i>	<i>718.59</i>	<i>365.00</i>
<i>Fines and forfeits</i>	<i>712.60</i>	<i>340.25</i>	<i>53.61</i>	<i>1,600.00</i>
<i>Grants and gifts</i>	<i>22,833.15</i>	<i>9,649.59</i>	<i>13,992.60</i>	<i>10,652.78</i>
For expenses	22,833.15	9,649.59	13,992.60	10,652.78
For outlays	—	—	—	—
<i>All other</i>	—	19.00	—	—
Commercial	21,094.94	50,268.01	10,207.36	28,568.36
<i>Special assessments</i>	—	—	80.41	478.57
To meet expenses	—	—	80.41	478.57
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,161.61</i>	<i>4,160.22</i>	<i>2,447.33</i>	<i>2,282.23</i>
<i>Departmental</i>	<i>10,996.48</i>	<i>5,979.53</i>	<i>4,338.71</i>	<i>6,027.06</i>
General government	98.40	324.45	8.75	98.40
Protection of persons and property	9.84	52.66	116.54	150.44
Health and sanitation	52.86	242.11	156.40	247.33
Highways	4,312.80	4,097.96	741.78	1,929.75
Charities	6,081.93	1,107.39	3,144.71	2,877.86
Soldiers' benefits	240.00	—	—	622.00
Schools	188.54	50.00	122.05	15.00
Libraries	12.11	65.41	48.48	30.81
Recreation	—	—	—	—
Unclassified	—	39.55	—	55.47
<i>Public service enterprises</i>	<i>4,216.41</i>	<i>34,847.40</i>	—	<i>18,643.28</i>
Electric light	—	26,683.58	—	18,643.28
Water	4,216.41	8,163.82	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>379.75</i>	<i>978.61</i>	<i>54.10</i>	<i>249.66</i>
<i>Interest</i>	<i>3,340.69</i>	<i>4,302.25</i>	<i>3,986.81</i>	<i>887.56</i>
On sinking funds	—	—	—	—
On trust and investment funds	842.05	3,324.78	1,907.55	57.42
All other	2,498.64	977.47	1,379.26	830.14
NON-REVENUE.	\$120,473.66	\$96,260.71	\$62,435.57	\$46,293.47
Offsets to outlays	17,250.00	38,587.96	—	4,815.66
<i>Departmental</i>	<i>17,250.00</i>	<i>37,593.36</i>	—	<i>4,705.70</i>
<i>Public service enterprises</i>	—	994.60	—	<i>109.96</i>
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	94,000.00	40,000.00	42,000.00	35,000.00
<i>Loans, general purposes</i>	<i>24,000.00</i>	—	<i>2,000.00</i>	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>70,000.00</i>	<i>40,000.00</i>	<i>40,000.00</i>	<i>35,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	809.23	1,637.40	1,867.49	1,552.03
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	809.23	1,637.40	1,867.49	1,552.03
Refunds	437.25	309.10	186.62	33.07
Agency, trust, and investment	7,977.18	15,726.25	18,381.46	4,892.71
<i>Taxes and licenses for State</i>	<i>2,800.00</i>	<i>3,600.00</i>	<i>3,800.00</i>	<i>2,100.00</i>
<i>Taxes for county</i>	<i>2,636.27</i>	<i>3,581.41</i>	<i>6,574.95</i>	<i>1,706.06</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,107.71</i>	<i>7,932.91</i>	<i>7,800.11</i>	<i>858.05</i>
<i>All other</i>	<i>433.20</i>	<i>611.93</i>	<i>206.40</i>	<i>228.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$127,603.66	\$147,552.32	\$98,160.32	\$88,266.08
Premiums	—	—	—	—
Municipal indebtedness	94,000.00	40,000.00	42,000.00	35,000.00
Transfers and refunds	1,246.48	1,946.50	2,054.11	1,585.10
Agency, trust, and investment	7,977.18	15,726.25	18,381.46	4,892.71
Total receipts	\$230,827.32	\$205,225.07	\$160,595.89	\$129,743.89
Balance on hand, including funds	6,022.64	25,152.93	14,641.75	8,209.66
GRAND TOTAL	\$236,849.96	\$230,378.00	\$175,237.64	\$137,953.45

aded According to Population of 1935 — Continued.

PAYMENTS.	Southwick POPULATION 1,540	Littleton POPULATION 1,530	Sandwich POPULATION 1,516	Rowley POPULATION 1,495
Maintenance	\$89,065.51	\$95,154.31	\$77,278.79	\$72,996.32
<i>Departmental</i>	<i>85,416.44</i>	<i>69,539.84</i>	<i>77,169.19</i>	<i>60,611.40</i>
General government	5,260.88	6,314.00	7,768.10	5,840.95
Protection of persons and property	3,899.39	5,549.75	4,420.75	4,365.50
Health and sanitation	2,397.98	2,607.87	2,815.49	1,827.48
Highways	22,033.09	21,707.23	21,145.04	14,575.74
Charities	14,893.44	3,043.19	8,840.39	10,712.52
Soldiers' benefits	665.00	1.00	—	1,191.50
Schools	33,076.66	25,663.99	29,340.82	20,360.74
Libraries	545.61	2,614.87	2,128.04	603.87
Recreation	118.38	790.97	291.19	49.76
Pensions	—	—	—	—
Unclassified	2,526.01	1,246.97	419.37	1,083.34
<i>Public service enterprises</i>	<i>2,403.53</i>	<i>24,791.82</i>	—	<i>11,555.95</i>
Electric light	—	21,588.00	—	11,555.95
Water	2,403.53	3,203.82	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>1,199.54</i>	<i>815.15</i>	<i>109.60</i>	<i>828.97</i>
<i>Administration of trust funds</i>	<i>46.00</i>	<i>7.50</i>	—	—
Interest	7,690.71	1,988.70	3,005.79	1,368.42
<i>Loans, general purposes</i>	<i>3,753.71</i>	<i>1,268.70</i>	<i>3,005.79</i>	<i>1,264.42</i>
<i>Loans, public service enterprises</i>	<i>3,937.00</i>	<i>720.00</i>	—	<i>104.00</i>
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	29,874.86	43,925.91	1,769.19	11,876.58
<i>Departmental</i>	<i>26,811.37</i>	<i>42,839.62</i>	<i>1,769.19</i>	<i>6,948.37</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	471.53
Health and sanitation	—	—	—	—
Highways	26,486.37	42,193.95	1,600.00	2,407.04
Charities	—	—	—	—
Schools	—	645.67	169.19	3,069.80
Libraries	—	—	—	—
Recreation	325.00	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>738.24</i>	<i>1,086.29</i>	—	<i>5,928.21</i>
Electric light	—	588.36	—	5,928.21
Water	738.24	497.93	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,325.25</i>	—	—	—
Municipal indebtedness	42,904.63	46,300.00	59,500.00	31,750.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	<i>12,904.63</i>	<i>6,300.00</i>	<i>9,500.00</i>	<i>1,750.00</i>
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>40,000.00</i>	<i>50,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	809.23	1,637.40	1,867.49	1,552.03
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>809.23</i>	<i>1,637.40</i>	<i>1,867.49</i>	<i>1,552.03</i>
Refunds	437.25	309.10	186.62	33.07
Agency, trust, and investment	8,508.85	15,775.04	18,388.76	4,850.44
<i>Taxes and licenses for State</i>	<i>2,800.00</i>	<i>3,600.00</i>	<i>3,800.00</i>	<i>2,100.00</i>
<i>Taxes for county</i>	<i>2,636.27</i>	<i>3,581.41</i>	<i>6,574.95</i>	<i>1,706.06</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>2,639.38</i>	<i>7,981.38</i>	<i>7,807.41</i>	<i>815.78</i>
<i>All other</i>	<i>433.20</i>	<i>612.25</i>	<i>206.40</i>	<i>228.60</i>
RECAPITULATION.				
Maintenance and interest	\$96,756.22	\$97,143.01	\$80,284.58	\$74,364.74
Permanent debt (except from sinking funds)	12,904.63	6,300.00	9,500.00	1,750.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	29,874.86	43,925.91	1,769.19	11,876.58
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	40,000.00	50,000.00	30,000.00
Transfers (except to sinking funds) and refunds	1,246.48	1,946.50	2,054.11	1,585.10
Agency, trust, and investment	8,508.85	15,775.04	18,388.76	4,850.44
Total payments	\$179,291.04	\$205,090.46	\$161,996.64	\$124,426.86
<i>Balance on hand, including funds</i>	<i>57,558.92</i>	<i>25,287.54</i>	<i>13,241.00</i>	<i>13,526.59</i>
GRAND TOTAL	\$236,849.96	\$230,378.00	\$175,237.64	\$137,953.45

TABLE I. — *Summary of Financial Transactions. Town*

RECEIPTS.	Essex POPULATION 1,486	West Newbury POPULATION 1,475	Lakeville POPULATION 1,443	Orleans POPULATION 1,425
REVENUE_a	\$74,794.06	\$70,700.24	\$60,156.65	\$95,274.6
General	62,056.11	60,945.69	53,744.14	81,607.4
Taxes	62,688.46	48,473.34	39,865.61	78,897.2
Property, poll, and income	51,910.65	47,925.12	39,603.37	76,342.9
Corporation, bank, etc.	777.81	548.22	262.24	2,554.2
Licenses and permits	1,853.50	43.69	68.00	1,669.4
Fines and forfeits	85.64	17.60	95.00	34.70
Grants and gifts	7,262.49	12,406.86	13,715.53	1,006.0
For expenses	7,262.49	11,652.42	13,663.43	1,006.0
For outlays	—	753.84	52.10	—
All other	166.02	5.00	—	—
Commercial	12,737.95	9,754.55	6,412.51	13,667.1
Special assessments	—	18.75	138.80	366.50
To meet expenses	—	18.75	138.80	366.50
To meet outlays	—	—	—	—
Privileges	2,230.82	1,301.89	2,713.74	3,326.81
Departmental	2,783.80	7,164.34	3,144.41	7,943.70
General government	402.20	89.45	—	876.43
Protection of persons and property	90.82	31.34	138.88	504.13
Health and sanitation	162.86	—	260.71	325.94
Highways	2.00	1,004.00	—	60.00
Charities	1,582.72	5,165.63	1,715.45	2,153.95
Soldiers' benefits	404.00	488.00	—	290.00
Schools	63.50	370.35	958.22	3,641.71
Libraries	73.70	15.57	8.64	83.42
Recreation	—	—	—	—
Unclassified	2.00	—	62.51	8.00
Public service enterprises	4,852.85	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	4,852.85	—	—	—
Cemeteries	553.60	—	—	—
Interest	2,316.98	1,269.57	415.66	2,030.12
On sinking funds	—	—	—	—
On trust and investment funds	1,242.04	298.20	6.56	525.16
All other	1,074.94	971.37	409.00	1,504.96
NON-REVENUE.	\$40,378.98	\$68,136.89	\$24,046.61	\$93,120.93
Offsets to outlays	460.00	9,076.44	2,499.60	16,725.00
Departmental	—	9,076.44	2,499.60	16,725.00
Public service enterprises	460.00	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	26,000.00	54,200.00	15,000.00	60,000.00
Loans, general purposes	—	5,200.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	26,000.00	49,000.00	15,000.00	60,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,190.12	722.07	—	662.87
From sinking funds	—	—	—	—
All other	1,190.12	722.07	—	662.87
Refunds	87.13	327.03	352.83	303.07
Agency, trust, and investment	12,641.73	3,811.35	6,194.18	15,429.99
Taxes and licenses for State	2,401.30	1,700.00	2,100.00	5,300.00
Taxes for county	1,949.79	1,381.10	2,457.88	9,170.31
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	7,920.64	415.85	1,002.70	630.28
All other	370.00	314.40	633.60	329.40
RECAPITULATION.				
Revenue and offsets to outlays	\$75,254.06	\$79,776.68	\$62,656.25	\$111,999.61
Premiums	—	—	—	—
Municipal indebtedness	26,000.00	54,200.00	15,000.00	60,000.00
Transfers and refunds	1,277.25	1,049.10	352.83	965.94
Agency, trust, and investment	12,641.73	3,811.35	6,194.18	15,429.99
Total receipts	\$115,173.04	\$138,837.13	\$84,203.26	\$188,395.54
Balance on hand, including funds	8,224.99	7,766.99	6,858.56	14,841.93
GRAND TOTAL	\$123,398.03	\$146,604.12	\$91,061.82	\$203,237.47

graded According to Population of 1935 — Continued.

PAYMENTS.	Essex POPULATION 1,486	West Newbury POPULATION 1,475	Lakeville POPULATION 1,443	Orleans POPULATION 1,425
Maintenance	\$65,884.24	\$67,206.34	\$54,565.47	\$81,821.26
<i>Departmental</i>	<i>63,125.45</i>	<i>67,196.34</i>	<i>64,565.47</i>	<i>81,621.67</i>
General government	6,146.71	4,526.60	2,640.38	9,541.23
Protection of persons and property	5,666.03	3,404.33	1,498.97	5,865.64
Health and sanitation	1,345.83	1,276.92	1,583.89	4,720.63
Highways	14,261.02	15,649.35	11,321.33	11,158.11
Charities	9,130.18	15,460.86	9,769.24	9,088.75
Soldiers' benefits	2,394.88	1,615.06	626.03	1,320.10
Schools	21,799.23	22,566.06	25,976.13	32,765.56
Libraries	1,017.31	1,019.69	800.00	1,457.68
Recreation	107.22	49.00	22.87	3,616.22
Pensions	—	—	—	—
Unclassified	1,257.04	1,628.47	326.63	2,087.75
<i>Public service enterprises</i>	<i>1,462.85</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	1,462.35	—	—	—
<i>Cemeteries</i>	<i>1,287.69</i>	<i>—</i>	<i>—</i>	<i>199.59</i>
<i>Administration of trust funds</i>	<i>8.75</i>	<i>10.00</i>	<i>—</i>	<i>—</i>
Interest	1,331.72	999.69	295.96	777.08
<i>Loans, general purposes</i>	<i>1,331.72</i>	<i>999.69</i>	<i>295.96</i>	<i>777.08</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	5,609.16	19,783.59	6,269.95	36,731.02
<i>Departmental</i>	<i>3,395.87</i>	<i>19,783.59</i>	<i>6,269.95</i>	<i>36,731.02</i>
General government	—	—	—	112.36
Protection of persons and property	—	—	136.47	—
Health and sanitation	—	—	—	—
Highways	995.32	19,272.96	5,565.68	24,923.52
Charities	—	—	—	—
Schools	1,749.98	510.63	567.80	11,671.14
Libraries	—	—	—	24.00
Recreation	650.57	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,213.29</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	30,000.00	35,000.00	15,000.00	50,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>26,000.00</i>	<i>35,000.00</i>	<i>15,000.00</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,190.12	722.07	—	662.87
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,190.12</i>	<i>722.07</i>	<i>—</i>	<i>662.87</i>
Refunds	87.13	327.03	352.83	303.07
Agency, trust, and investment	5,423.06	4,110.68	6,205.54	15,397.66
<i>Taxes and licenses for State</i>	<i>2,401.30</i>	<i>1,700.00</i>	<i>2,100.00</i>	<i>5,300.00</i>
<i>Taxes for county</i>	<i>1,949.79</i>	<i>1,381.10</i>	<i>2,467.88</i>	<i>9,170.31</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>701.97</i>	<i>716.98</i>	<i>1,009.26</i>	<i>597.95</i>
<i>All other</i>	<i>370.00</i>	<i>312.60</i>	<i>638.40</i>	<i>329.40</i>
RECAPITULATION.				
Maintenance and interest	\$67,215.96	\$68,206.03	\$54,861.43	\$82,598.34
Permanent debt (except from sinking funds)	4,000.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,609.16	19,783.59	6,269.95	36,731.02
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	26,000.00	35,000.00	15,000.00	50,000.00
Transfers (except to sinking funds) and refunds	1,277.25	1,049.10	352.83	965.94
Agency, trust, and investment	5,423.06	4,110.68	6,205.54	15,397.66
Total payments	\$109,525.43	\$128,149.40	\$82,639.75	\$185,692.96
Balance on hand, including funds	13,872.60	18,454.72	8,372.07	17,544.51
GRAND TOTAL	\$123,398.03	\$146,604.12	\$91,061.82	\$203,237.47

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Edgartown POPULATION 1,399	Chester POPULATION 1,362	Boylston POPULATION 1,361	Huntington POPULATION 1,345
REVENUE.	\$82,250.76	\$110,451.94	\$67,435.07	\$60,577.1
General	73,695.96	77,263.68	52,169.36	51,081.1
Taxes	71,727.03	59,003.66	34,692.53	37,655.4
Property, poll, and income	70,629.84	57,660.14	34,615.50	37,189.9
Corporation, bank, etc.	1,097.19	1,943.52	77.03	465.4
Licenses and permits	1,412.00	2,349.75	20.00	1,374.7
Fines and forfeits	5.00	79.50	135.00	115.0
Grants and gifts	551.93	15,230.77	17,321.83	11,935.9
For expenses	551.93	15,230.77	17,321.83	11,935.9
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	8,554.80	33,188.26	15,265.71	9,495.9
Special assessments	—	—	147.75	—
To meet expenses	—	—	147.75	—
To meet outlays	—	—	—	—
Privileges	3,333.26	2,076.50	1,285.70	1,428.8
Departmental	2,568.59	6,781.53	533.97	5,788.4
General government	22.55	166.74	29.00	76.4
Protection of persons and property	30.50	84.81	16.56	46.7
Health and sanitation	—	—	—	136.0
Highways	—	—	306.93	—
Charities	2,220.51	3,313.46	181.48	2,011.5
Soldiers' benefits	—	214.00	—	—
Schools	—	2,965.55	—	3,508.3
Libraries	243.64	36.97	—	9.4
Recreation	—	—	—	—
Unclassified	351.39	—	—	—
Public service enterprises	—	22,298.47	11,096.79	—
Electric light	—	20,244.88	11,085.79	—
Water	—	2,053.59	—	—
All other	—	—	11.00	—
Cemeteries	1,276.25	176.27	400.00	—
Interest	1,076.70	1,855.49	1,801.50	2,278.6
On sinking funds	—	—	—	—
On trust and investment funds	83.46	46.33	364.16	1,274.2
All other	993.24	1,809.16	1,437.34	1,004.3
NON-REVENUE.	\$92,033.91	\$88,640.62	\$57,050.45	\$66,214.1
Offsets to outlays	17,790.54	25,499.52	15,271.83	5,998.8
Departmental	17,790.54	25,499.52	14,856.46	5,998.8
Public service enterprises	—	—	416.37	—
Cemeteries	—	—	—	—
Municipal indebtedness	53,000.00	58,200.00	32,027.61	53,000.0
Loans, general purposes	42,000.00	3,200.00	1,027.61	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	11,000.00	55,000.00	31,000.00	53,000.0
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	150.00	4.00	3,992.75	700.0
From sinking funds	—	—	—	—
All other	150.00	4.00	3,992.75	700.0
Refunds	708.37	95.79	159.55	235.8
Agency, trust, and investment	20,385.00	4,841.31	5,598.71	6,279.1
Taxes and licenses for State	6,423.73	2,300.00	1,400.00	1,605.8
Taxes for county	12,010.09	2,165.51	1,305.00	3,221.0
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,771.18	155.35	2,492.61	1,075.7
All other	180.00	220.45	401.10	376.3
RECAPITULATION.				
Revenue and offsets to outlays	\$100,041.30	\$135,951.46	\$82,706.90	\$66,575.9
Premiums	—	—	—	—
Municipal indebtedness	53,000.00	58,200.00	32,027.61	53,000.0
Transfers and refunds	858.37	99.79	4,152.30	935.8
Agency, trust, and investment	20,385.00	4,841.31	5,598.71	6,279.1
Total receipts	\$174,284.67	\$199,092.56	\$124,485.52	\$126,791.1
Balance on hand, including funds	31,052.96	19,036.91	15,320.55	7,737.0
GRAND TOTAL	\$205,337.63	\$218,129.47	\$139,806.07	\$134,528.1

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aded According to Population of 1935 — Continued.

PAYMENTS.	Edgartown POPULATION 1,399	Chester POPULATION 1,362	Boylston POPULATION 1,361	Huntington POPULATION 1,345
Maintenance	\$64,883.63	\$91,032.78	\$66,149.85	\$55,281.79
<i>Departmental</i>	<i>63,014.57</i>	<i>76,504.48</i>	<i>56,468.81</i>	<i>55,278.49</i>
General government	7,618.26	5,778.91	3,528.73	3,658.44
Protection of persons and property	9,885.05	1,121.64	2,219.24	1,459.65
Health and sanitation	2,090.35	1,496.73	1,674.91	696.50
Highways	5,078.05	21,770.06	16,802.52	13,221.46
Charities	10,917.06	12,655.66	2,163.27	7,759.83
Soldiers' benefits	18.05	909.31	49.00	—
Schools	23,287.19	30,747.54	24,632.96	27,031.98
Libraries	2,126.28	870.83	1,228.29	608.33
Recreation	410.43	159.27	116.55	275.48
Pensions	—	—	—	—
Unclassified	1,583.85	994.53	4,053.34	566.82
<i>Public service enterprises</i>	<i>—</i>	<i>14,228.55</i>	<i>8,823.31</i>	<i>—</i>
Electric light	—	12,598.38	8,811.11	—
Water	—	1,630.17	—	—
All other	—	—	12.20	—
<i>Cemeteries</i>	<i>1,869.06</i>	<i>299.75</i>	<i>857.73</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3.30</i>
Interest	1,614.05	3,958.55	1,823.22	1,910.85
<i>Loans, general purposes</i>	<i>1,614.05</i>	<i>1,698.55</i>	<i>1,823.22</i>	<i>1,910.85</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,260.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	63,483.98	32,910.18	18,954.64	8,741.21
<i>Departmental</i>	<i>63,483.98</i>	<i>32,573.95</i>	<i>16,751.97</i>	<i>8,741.21</i>
General government	742.66	22.00	—	—
Protection of persons and property	—	4,757.55	—	—
Health and sanitation	—	—	—	—
Highways	62,446.58	27,794.40	16,117.97	8,659.95
Charities	—	—	—	—
Schools	124.64	—	634.00	—
Libraries	—	—	—	—
Recreation	75.00	—	—	81.26
Unclassified	95.10	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>336.23</i>	<i>2,202.67</i>	<i>—</i>
Electric light	—	336.23	2,202.67	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	16,625.00	59,037.37	36,102.61	54,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>15,625.00</i>	<i>6,300.00</i>	<i>4,102.61</i>	<i>3,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>11,000.00</i>	<i>50,000.00</i>	<i>32,000.00</i>	<i>51,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>2,737.37</i>	<i>—</i>	<i>—</i>
Transfers	150.00	4.00	3,992.75	700.00
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>150.00</i>	<i>4.00</i>	<i>3,992.75</i>	<i>700.00</i>
Refunds	708.37	95.79	159.55	235.80
Agency, trust, and investment	20,318.46	4,892.12	7,866.38	7,460.48
<i>Taxes and licenses for State</i>	<i>6,423.73</i>	<i>2,300.00</i>	<i>1,400.00</i>	<i>1,605.93</i>
<i>Taxes for county</i>	<i>12,010.09</i>	<i>2,165.51</i>	<i>1,305.00</i>	<i>3,221.02</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,704.64</i>	<i>197.68</i>	<i>4,759.81</i>	<i>2,256.73</i>
<i>All other</i>	<i>180.00</i>	<i>228.93</i>	<i>401.57</i>	<i>376.80</i>
RECAPITULATION.				
Maintenance and interest	\$66,497.68	\$94,991.33	\$67,973.07	\$57,192.64
Permanent debt (except from sinking funds)	15,625.00	6,300.00	4,102.61	3,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	63,483.98	32,910.18	18,954.64	8,741.21
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	11,000.00	52,737.37	32,000.00	51,000.00
Transfers (except to sinking funds) and refunds	858.37	99.79	4,152.30	935.80
Agency, trust, and investment	20,318.46	4,892.12	7,866.38	7,460.48
Total payments	\$167,783.49	\$191,930.79	\$135,049.00	\$128,330.13
Balance on hand, including funds	37,554.14	26,198.68	4,757.07	6,198.81
GRAND TOTAL	\$205,337.63	\$218,129.47	\$139,806.07	\$134,528.94

¹ Includes \$125 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Clarksburg POPULATION 1,333	Tyngsborough POPULATION 1,331	Brookfield POPULATION 1,309	Dover POPULATION 1,305
REVENUE.	\$43,508.09	\$77,546.13	\$78,307.97	\$96,275.0
General	39,466.75	61,349.28	58,503.28	89,965.5
<i>Taxes</i>	<i>28,827.29</i>	<i>43,828.18</i>	<i>45,430.20</i>	<i>88,447.8</i>
Property, poll, and income	26,775.13	43,687.96	43,207.84	86,204.8
Corporation, bank, etc.	2,052.16	140.22	2,222.36	2,243.0
<i>Licenses and permits</i>	<i>917.60</i>	<i>2,667.50</i>	<i>996.00</i>	<i>98.0</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>219.44</i>	<i>60.00</i>	<i>15.0</i>
<i>Grants and gifts</i>	<i>9,721.96</i>	<i>14,634.16</i>	<i>12,017.08</i>	<i>1,404.7</i>
For expenses	9,721.96	14,634.16	12,017.08	1,404.7
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	4,041.34	16,196.85	19,804.69	6,309.4
<i>Special assessments</i>	<i>—</i>	<i>295.33</i>	<i>4.15</i>	<i>135.5</i>
To meet expenses	—	295.33	4.15	135.5
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,303.67</i>	<i>1,845.96</i>	<i>2,027.99</i>	<i>3,603.2</i>
<i>Departmental</i>	<i>2,073.54</i>	<i>11,563.58</i>	<i>10,282.37</i>	<i>1,174.9</i>
General government	—	137.00	422.28	201.3
Protection of persons and property	5.94	45.78	631.95	276.2
Health and sanitation	—	184.37	20.00	—
Highways	42.50	5,030.00	5,302.27	293.3
Charities	1,942.38	3,855.40	3,254.35	122.0
Soldiers' benefits	60.00	—	220.00	—
Schools	—	2,286.45	370.16	201.5
Libraries	—	23.00	61.36	80.4
Recreation	—	—	—	—
Unclassified	22.72	1.58	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>3,717.52</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	3,717.52	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>20.00</i>	<i>330.46</i>	<i>1,751.20</i>	<i>241.5</i>
<i>Interest</i>	<i>644.13</i>	<i>2,161.52</i>	<i>2,021.46</i>	<i>1,254.1</i>
On sinking funds	—	—	—	—
On trust and investment funds	—	1,193.43	1,159.51	246.1
All other	644.13	968.09	861.95	1,008.0
NON-REVENUE.	\$16,736.24	\$70,181.98	\$29,875.36	\$95,303.4
Offsets to outlays	3,299.76	11,900.00	3,489.35	—
<i>Departmental</i>	<i>3,299.76</i>	<i>11,900.00</i>	<i>3,489.35</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	10,000.00	50,000.00	20,000.00	85,000.0
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>50,000.00</i>	<i>20,000.00</i>	<i>85,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,066.06	—	555.17
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,066.06</i>	<i>—</i>	<i>555.17</i>
Refunds	16.12	679.08	91.12	235.00
Agency, trust, and investment	3,420.36	6,536.84	6,294.89	9,513.28
<i>Taxes and licenses for State</i>	<i>1,300.00</i>	<i>1,800.00</i>	<i>2,100.00</i>	<i>5,211.65</i>
<i>Taxes for county</i>	<i>2,016.36</i>	<i>1,790.71</i>	<i>1,957.00</i>	<i>2,730.50</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>2,771.93</i>	<i>1,890.89</i>	<i>844.93</i>
<i>All other</i>	<i>104.00</i>	<i>174.20</i>	<i>347.00</i>	<i>726.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$46,807.85	\$89,446.13	\$81,797.32	\$96,275.02
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	50,000.00	20,000.00	85,000.00
Transfers and refunds	16.12	1,745.14	91.12	790.17
Agency, trust, and investment	3,420.36	6,536.84	6,294.89	9,513.28
Total receipts	\$60,244.33	\$147,728.11	\$108,183.33	\$191,578.47
Balance on hand, including funds	6,392.74	6,699.68	7,802.77	18,410.15
GRAND TOTAL	\$66,637.07	\$154,427.79	\$115,986.10	\$209,988.62

Graded According to Population of 1935 — Continued.

PAYMENTS.	Clarksburg POPULATION 1,333	Tyngsborough POPULATION 1,331	Brookfield POPULATION 1,309	Dover POPULATION 1,305
Maintenance	\$37,143.96	\$69,340.86	\$65,846.17	\$74,720.85
<i>Departmental</i>	<i>37,133.96</i>	<i>68,377.72</i>	<i>62,876.04</i>	<i>73,581.05</i>
General government	1,867.98	5,688.61	4,690.24	7,693.47
Protection of persons and property	315.13	4,294.25	3,097.36	6,592.56
Health and sanitation	386.74	1,365.26	1,516.67	1,437.28
Highways	7,430.24	20,363.97	18,231.81	21,224.42
Charities	9,368.19	9,615.55	6,895.50	2,718.87
Soldiers' benefits	—	300.00	483.32	—
Schools	17,585.28	23,651.08	23,371.77	28,961.62
Libraries	33.23	1,009.92	1,737.08	1,185.73
Recreation	18.05	14.16	214.72	1,877.57
Pensions	—	—	—	—
Unclassified	129.10	2,074.92	2,637.57	1,889.53
<i>Public service enterprises</i>	<i>—</i>	<i>7.29</i>	<i>874.49</i>	<i>—</i>
Electric light	—	—	874.49	—
Water	—	—	—	—
All other	—	7.29	—	—
<i>Cemeteries</i>	<i>10.00</i>	<i>950.35</i>	<i>2,095.64</i>	<i>1,139.80</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>5.60</i>	<i>—</i>	<i>—</i>
Interest	493.23	2,119.84	1,778.22	2,726.76
<i>Loans, general purposes</i>	<i>493.23</i>	<i>2,119.84</i>	<i>858.22</i>	<i>2,726.76</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>920.00</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,626.62	16,944.20	7,030.10	8,134.85
<i>Departmental</i>	<i>4,626.62</i>	<i>16,601.70</i>	<i>7,030.10</i>	<i>8,134.85</i>
General government	—	50.00	91.00	4,584.99
Protection of persons and property	—	127.00	—	320.73
Health and sanitation	—	—	999.43	188.57
Highways	4,399.68	15,968.31	5,183.51	832.46
Charities	—	—	—	—
Schools	226.94	—	756.16	122.00
Libraries	—	—	—	—
Recreation	—	456.39	—	—
Unclassified	—	—	—	2,086.10
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>342.50</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	11,500.00	51,000.00	26,580.00	86,157.79
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,500.00</i>	<i>1,000.00</i>	<i>6,580.00</i>	<i>6,157.79</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>50,000.00</i>	<i>20,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	1,066.06	—	555.17
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>1,066.06</i>	<i>—</i>	<i>555.17</i>
Refunds	16.12	679.08	91.12	235.00
Agency, trust, and investment	3,436.36	6,507.80	6,995.69	9,592.60
<i>Taxes and licenses for State</i>	<i>1,300.00</i>	<i>1,800.00</i>	<i>2,100.00</i>	<i>5,211.65</i>
<i>Taxes for county</i>	<i>2,016.36</i>	<i>1,790.71</i>	<i>1,957.00</i>	<i>2,730.50</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>2,742.89</i>	<i>2,591.69</i>	<i>930.85</i>
<i>All other</i>	<i>120.00</i>	<i>174.20</i>	<i>347.00</i>	<i>719.60</i>
RECAPITULATION.				
Maintenance and interest	\$37,637.19	\$71,460.70	\$67,624.39	\$77,447.61
Permanent debt (except from sinking funds)	1,500.00	1,000.00	6,580.00	6,157.79
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,626.62	16,944.20	7,030.10	8,134.85
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	50,000.00	20,000.00	80,000.00
Transfers (except to sinking funds) and refunds	16.12	1,745.14	91.12	790.17
Agency, trust, and investment	3,436.36	6,507.80	6,995.69	9,592.60
Total payments	\$57,216.29	\$147,657.84	\$108,321.30	\$182,123.02
<i>Balance on hand, including funds</i>	<i>9,420.78</i>	<i>6,769.95</i>	<i>7,664.80</i>	<i>27,865.60</i>
GRAND TOTAL	\$66,637.07	\$154,427.79	\$115,986.10	\$209,988.62

TABLE I. — *Summary of Financial Transactions. Town.*

RECEIPTS.	Erving POPULATION 1,283	Russell POPULATION 1,283	Mendon POPULATION 1,265	West Brookfield POPULATION 1,258
REVENUE.	\$68,450.64	\$151,146.65	\$50,727.73	\$79,305.15
General	62,637.14	131,306.33	40,452.10	62,336.58
<i>Taxes</i>	<i>53,046.77</i>	<i>125,414.45</i>	<i>31,390.61</i>	<i>44,062.82</i>
Property, poll, and income	44,882.66	110,391.88	30,553.41	43,329.36
Corporation, bank, etc.	8,164.11	15,022.57	837.20	733.46
<i>Licenses and permits</i>	<i>124.50</i>	<i>2,116.68</i>	<i>547.00</i>	<i>1,396.47</i>
<i>Fines and forfeits</i>	<i>23.90</i>	<i>295.80</i>	<i>5.00</i>	<i>23.80</i>
<i>Grants and gifts</i>	<i>9,441.97</i>	<i>3,479.40</i>	<i>8,509.49</i>	<i>16,853.49</i>
For expenses	9,441.97	3,479.40	8,509.49	16,853.49
For outlays	—	—	—	—
<i>All other</i>	—	—	—	—
Commercial	5,813.50	19,840.32	10,275.63	16,968.57
<i>Special assessments</i>	<i>169.85</i>	—	—	—
To meet expenses	169.85	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,361.07</i>	<i>1,565.15</i>	<i>1,933.25</i>	<i>1,850.10</i>
<i>Departmental</i>	<i>3,948.43</i>	<i>4,615.15</i>	<i>7,536.59</i>	<i>6,176.25</i>
General government	579.30	20.15	233.40	164.02
Protection of persons and property	64.79	35.62	11.55	30.43
Health and sanitation	2.00	—	52.86	—
Highways	16.65	862.96	2,986.63	3,433.68
Charities	2,367.39	3,377.80	3,792.19	1,787.15
Soldiers' benefits	228.00	211.40	—	90.00
Schools	599.54	12.31	426.37	592.02
Libraries	82.16	16.91	17.09	78.95
Recreation	—	—	—	—
Unclassified	8.60	78.00	16.50	—
<i>Public service enterprises</i>	—	<i>11,215.99</i>	<i>2.80</i>	<i>5,629.20</i>
Electric light	—	7,272.82	—	—
Water	—	3,943.17	—	5,629.20
All other	—	—	2.80	—
<i>Cemeteries</i>	<i>34.50</i>	<i>212.22</i>	—	<i>1,554.15</i>
<i>Interest</i>	<i>299.65</i>	<i>2,231.81</i>	<i>802.99</i>	<i>1,758.87</i>
On sinking funds	—	—	—	—
On trust and investment funds	13.88	35.00	220.97	847.69
All other	285.77	2,196.81	582.02	911.18
NON-REVENUE.	\$38,908.48	\$107,225.04	\$30,050.07	\$64,606.51
Offsets to outlays	3,123.18	2,800.82	10,759.99	5,555.01
<i>Departmental</i>	<i>3,123.18</i>	<i>2,800.82</i>	<i>10,759.99</i>	<i>5,555.01</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	25,000.00	91,000.00	15,000.00	45,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	<i>4,000.00</i>	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>87,000.00</i>	<i>15,000.00</i>	<i>45,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	—	35.00	—	850.50
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	—	<i>35.00</i>	—	<i>850.50</i>
Refunds	94.20	216.98	48.08	311.58
Agency, trust, and investment	9,791.10	13,172.24	4,242.00	12,889.42
<i>Taxes and licenses for State</i>	<i>3,300.00</i>	<i>6,318.73</i>	<i>2,000.00</i>	<i>2,000.00</i>
<i>Taxes for county</i>	<i>6,168.83</i>	<i>5,931.60</i>	<i>1,864.00</i>	<i>1,864.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>96.07</i>	<i>660.22</i>	—	<i>8,703.82</i>
<i>All other</i>	<i>226.20</i>	<i>261.69</i>	<i>378.00</i>	<i>321.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$71,573.82	\$153,947.47	\$61,487.72	\$84,860.16
Premiums	—	—	—	—
Municipal indebtedness	25,000.00	91,000.00	15,000.00	45,000.00
Transfers and refunds	94.20	251.98	48.08	1,162.08
Agency, trust, and investment	9,791.10	13,172.24	4,242.00	12,889.42
Total receipts	\$106,459.12	\$258,371.69	\$80,777.80	\$143,911.66
Balance on hand, including funds	<i>26,056.75</i>	<i>6,006.36</i>	<i>4,358.35</i>	<i>2,012.48</i>
GRAND TOTAL	\$132,515.87	\$264,378.05	\$85,136.15	\$145,924.14

graded According to Population of 1935 — Continued.

PAYMENTS.	Erving POPULATION 1,283	Russell POPULATION 1,283	Mendon POPULATION 1,265	West Brookfield POPULATION 1,258
Maintenance	\$67,289.38	\$70,814.88	\$49,011.94	\$74,807.02
<i>Departmental</i>	<i>67,062.47</i>	<i>61,195.59</i>	<i>49,011.94</i>	<i>69,853.73</i>
General government	5,445.17	6,227.39	3,197.79	4,553.32
Protection of persons and property	2,382.80	1,868.88	1,779.00	3,200.94
Health and sanitation	1,831.87	2,021.15	957.92	1,036.42
Highways	8,987.56	8,558.61	19,083.46	21,157.97
Charities	14,035.56	8,345.18	6,515.63	7,977.19
Soldiers' benefits	1,908.89	267.71	114.40	1,541.13
Schools	30,642.92	30,435.38	16,327.81	27,085.17
Libraries	979.99	604.50	639.81	1,777.64
Recreation	186.21	47.14	38.46	553.36
Pensions	—	—	—	—
Unclassified	661.50	2,819.65	357.66	970.59
<i>Public service enterprises</i>	<i>—</i>	<i>9,011.43</i>	<i>—</i>	<i>3,034.26</i>
Electric light	—	5,441.68	—	—
Water	—	3,569.75	—	3,034.26
All other	—	—	—	—
<i>Cemeteries</i>	<i>226.91</i>	<i>607.86</i>	<i>—</i>	<i>1,919.03</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	56.74	6,173.52	504.93	1,518.71
<i>Loans, general purposes</i>	<i>56.74</i>	<i>4,094.48</i>	<i>504.93</i>	<i>1,008.71</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,079.04</i>	<i>—</i>	<i>510.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	7,095.96	16,362.63	14,633.21	8,070.49
<i>Departmental</i>	<i>7,095.96</i>	<i>7,252.60</i>	<i>14,633.21</i>	<i>8,070.49</i>
General government	—	—	—	—
Protection of persons and property	2,366.26	—	—	74.51
Health and sanitation	137.40	—	—	—
Highways	4,592.30	5,807.63	13,020.46	7,995.98
Charities	—	—	—	—
Schools	—	860.00	1,612.75	—
Libraries	—	—	—	—
Recreation	—	584.97	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>9,110.03</i>	<i>—</i>	<i>—</i>
Electric light	—	124.94	—	—
Water	—	8,985.09	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	25,000.00	141,250.00	15,550.00	25,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>11,250.00</i>	<i>550.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>25,000.00</i>	<i>130,000.00</i>	<i>15,000.00</i>	<i>23,500.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	35.00	—	850.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>35.00</i>	<i>—</i>	<i>850.50</i>
Refunds	94.20	216.98	48.08	311.58
Agency, trust, and investment	9,804.98	13,715.37	4,273.33	14,100.56
<i>Taxes and licenses for State</i>	<i>3,300.00</i>	<i>6,318.73</i>	<i>2,000.00</i>	<i>2,000.00</i>
<i>Taxes for county</i>	<i>6,168.83</i>	<i>5,931.60</i>	<i>1,864.00</i>	<i>1,864.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>109.95</i>	<i>1,201.22</i>	<i>34.93</i>	<i>9,914.96</i>
<i>All other</i>	<i>226.20</i>	<i>263.82</i>	<i>374.40</i>	<i>321.60</i>
RECAPITULATION.				
Maintenance and interest	\$67,346.12	\$76,988.40	\$49,516.87	\$76,325.73
Permanent debt (except from sinking funds)	—	11,250.00	550.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,095.96	16,362.63	14,633.21	8,070.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	25,000.00	130,000.00	15,000.00	23,500.00
Transfers (except to sinking funds) and refunds	94.20	251.98	48.08	1,162.08
Agency, trust, and investment	9,804.98	13,715.37	4,273.33	14,100.56
Total payments	\$109,341.26	\$248,568.38	\$84,021.49	\$125,158.86
Balance on hand, including funds	23,174.61	15,809.67	1,114.66	20,765.28
GRAND TOTAL	\$132,515.87	\$264,378.05	\$85,136.15	\$145,924.14

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Lanesborough POPULATION 1,237	Rochester POPULATION 1,229	Wenham POPULATION 1,196	Stow POPULATION 1,190
REVENUE.	\$67,143.13	\$58,009.74	\$76,245.57	\$74,320.3
General	59,189.41	52,355.85	70,780.77	61,005.1
<i>Taxes</i>	<i>40,961.25</i>	<i>35,787.14</i>	<i>67,745.21</i>	<i>49,014.9</i>
Property, poll, and income	40,650.98	34,322.23	65,954.54	48,196.7
Corporation, bank, etc.	310.27	1,464.91	1,790.67	818.2
<i>Licenses and permits</i>	<i>937.28</i>	<i>65.25</i>	<i>51.99</i>	<i>54.5</i>
<i>Fines and forfeits</i>	<i>382.25</i>	<i>10.50</i>	<i>40.00</i>	<i>30.0</i>
<i>Grants and gifts</i>	<i>16,908.63</i>	<i>16,492.96</i>	<i>2,943.57</i>	<i>11,905.7</i>
For expenses	16,908.63	16,492.96	2,943.57	11,905.7
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	7,953.72	5,653.89	5,464.80	13,315.1
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>46.20</i>
To meet expenses	—	—	—	46.20
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,762.46</i>	<i>1,714.78</i>	<i>3,145.51</i>	<i>1,944.8</i>
<i>Departmental</i>	<i>4,274.03</i>	<i>2,687.23</i>	<i>638.89</i>	<i>6,771.0</i>
General government	127.00	3.00	4.80	117.00
Protection of persons and property	18.29	6.96	42.07	7.49
Health and sanitation	—	479.24	—	—
Highways	1,041.80	—	10.00	4,029.38
Charities	2,834.89	1,710.67	332.63	1,631.80
Soldiers' benefits	243.00	246.01	130.00	132.00
Schools	—	227.42	62.59	828.57
Libraries	9.05	1.25	13.00	21.83
Recreation	—	—	40.80	—
Unclassified	—	12.68	—	3.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9.10</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	9.10
<i>Cemeteries</i>	<i>6.39</i>	<i>121.50</i>	<i>539.08</i>	<i>403.1</i>
<i>Interest</i>	<i>1,910.84</i>	<i>1,130.38</i>	<i>1,144.32</i>	<i>4,140.7</i>
On sinking funds	—	—	—	—
On trust and investment funds	331.27	431.20	477.37	3,507.81
All other	1,579.57	699.18	666.95	632.96
NON-REVENUE.	\$23,100.08	\$39,287.11	\$51,494.73	\$60,886.70
Offsets to outlays	8,549.92	9,000.00	—	—
<i>Departmental</i>	<i>8,549.92</i>	<i>9,000.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	9,400.00	25,000.00	40,000.00	51,000.00
<i>Loans, general purposes</i>	<i>900.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>8,500.00</i>	<i>25,000.00</i>	<i>40,000.00</i>	<i>51,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	336.87	715.06	2,284.40
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>336.87</i>	<i>715.06</i>	<i>2,284.40</i>
Refunds	13.07	2.00	76.12	61.09
Agency, trust, and investment	5,137.09	4,948.24	10,703.55	7,541.21
<i>Taxes and licenses for State</i>	<i>1,900.00</i>	<i>2,000.00</i>	<i>5,012.94</i>	<i>2,200.00</i>
<i>Taxes for county</i>	<i>2,946.99</i>	<i>2,340.82</i>	<i>4,062.05</i>	<i>2,188.64</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>5.70</i>	<i>138.52</i>	<i>1,218.16</i>	<i>2,817.17</i>
<i>All other</i>	<i>284.40</i>	<i>468.90</i>	<i>410.40</i>	<i>335.40</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$75,693.05	\$67,009.74	\$76,245.57	\$74,320.30
Premiums	—	—	—	—
Municipal indebtedness	9,400.00	25,000.00	40,000.00	51,000.00
Transfers and refunds	13.07	338.87	791.18	2,345.49
Agency, trust, and investment	5,137.09	4,948.24	10,703.55	7,541.21
Total receipts	\$90,243.21	\$97,296.85	\$127,740.30	\$135,207.00
Balance on hand, including funds	36.17	11,000.03	10,051.99	10,781.35
GRAND TOTAL	\$90,279.38	\$108,296.88	\$137,792.29	\$145,988.35

Graded According to Population of 1935 — Continued.

PAYMENTS.	Lanesborough POPULATION 1,237	Rochester POPULATION 1,229	Wenham POPULATION 1,196	Stow POPULATION 1,190
Maintenance	\$50,954.66	\$54,956.32	\$68,358.73	\$60,461.03
Departmental	50,695.03	54,663.84	67,392.43	59,699.91
General government	5,498.66	3,962.38	6,468.88	3,519.27
Protection of persons and property	607.66	619.28	4,404.92	1,496.92
Health and sanitation	559.74	1,621.60	1,871.49	2,355.71
Highways	12,307.71	13,129.12	21,221.68	20,395.97
Charities	10,216.18	6,765.98	4,097.09	8,169.98
Soldiers' benefits	497.24	1,153.16	319.00	1,332.51
Schools	19,284.61	26,409.56	26,181.47	19,752.91
Libraries	342.99	264.93	1,615.23	768.14
Recreation	12.96	13.26	449.78	110.91
Pensions	—	—	—	—
Unclassified	1,367.28	724.57	762.89	1,767.59
Public service enterprises	—	55.00	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	55.00	—	—
Cemeteries	259.63	237.48	966.30	710.54
Administration of trust funds	—	—	—	50.58
Interest	240.34	348.05	1,095.50	797.71
Loans, general purposes	240.34	348.05	1,095.50	797.71
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	13,563.42	13,183.84	3,351.46	7,426.74
Departmental	13,563.42	13,183.84	3,351.46	7,132.13
General government	75.00	—	—	105.00
Protection of persons and property	—	—	—	562.40
Health and sanitation	—	—	—	—
Highways	13,116.63	13,161.46	3,351.46	—
Charities	—	—	—	—
Schools	371.79	22.38	—	5,142.66
Libraries	—	—	—	94.19
Recreation	—	—	—	140.25
Unclassified	—	—	—	1,087.63
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	294.61
Municipal indebtedness	15,255.32	25,000.00	43,000.00	58,100.00
From sinking funds	—	—	—	—
From revenue and other sources	572.50	—	1,300.00	3,100.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	14,500.00	25,000.00	40,000.00	55,000.00
Warrants or orders, previous years	182.82	—	—	—
Transfers	—	336.87	715.06	2,284.40
To sinking funds from revenue	—	—	—	—
All other	—	336.87	715.06	2,284.40
Refunds	13.07	2.00	76.12	61.09
Agency, trust, and investment	5,139.62	5,042.57	10,465.86	7,439.50
Taxes and licenses for State	1,900.00	2,000.00	5,012.94	2,200.00
Taxes for county	2,946.99	2,340.82	4,062.05	2,188.64
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	8.23	232.85	980.47	2,692.66
All other	284.40	468.90	410.40	358.20
RECAPITULATION.				
Maintenance and interest	\$51,195.00	\$55,304.37	\$69,454.23	\$61,258.74
Permanent debt (except from sinking funds)	572.50	—	1,300.00	3,100.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,563.42	13,183.84	3,351.46	7,426.74
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	14,682.82	25,000.00	40,000.00	55,000.00
Transfers (except to sinking funds) and refunds	13.07	338.87	791.18	2,345.49
Agency, trust, and investment	5,139.62	5,042.57	10,465.86	7,439.50
Total payments	\$85,166.43	\$98,869.65	\$127,062.73	\$136,570.47
Balance on hand, including funds	5,112.95	9,427.23	10,729.56	9,417.92
GRAND TOTAL	\$90,279.38	\$108,296.88	\$137,792.29	\$145,988.39

¹ Includes \$344.05 paid from offsets to outlays.

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Sunderland POPULATION 1,182	Berkley POPULATION 1,156	Hinsdale POPULATION 1,144	West Stockbridge POPULATION 1,138
REVENUE.	\$50,051.80	\$54,510.63	\$60,640.68	\$49,244.06
General	45,468.28	46,799.20	49,304.84	45,378.07
<i>Taxes</i>	<i>30,115.21</i>	<i>30,715.55</i>	<i>31,794.53</i>	<i>31,805.83</i>
Property, poll, and income	29,718.28	30,573.93	31,343.95	28,616.21
Corporation, bank, etc.	396.93	141.62	450.58	3,189.62
<i>Licenses and permits</i>	<i>40.00</i>	<i>18.00</i>	<i>534.00</i>	<i>315.50</i>
<i>Fines and forfeits</i>	<i>40.00</i>	<i>—</i>	<i>246.00</i>	<i>218.36</i>
<i>Grants and gifts</i>	<i>15,273.07</i>	<i>16,065.65</i>	<i>16,730.31</i>	<i>13,017.39</i>
For expenses	15,273.07	16,065.65	16,730.31	13,017.39
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20.99</i>
Commercial	4,583.52	7,711.43	11,335.84	3,865.99
<i>Special assessments</i>	<i>—</i>	<i>128.00</i>	<i>—</i>	<i>—</i>
To meet expenses	—	128.00	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>2,423.82</i>	<i>1,421.31</i>	<i>1,254.97</i>	<i>1,173.08</i>
<i>Departmental</i>	<i>1,543.63</i>	<i>5,131.44</i>	<i>9,697.98</i>	<i>2,059.96</i>
General government	3.00	18.76	74.81	5.00
Protection of persons and property	53.13	12.10	16.52	20.00
Health and sanitation	—	—	60.75	—
Highways	—	3,000.00	750.50	—
Charities	1,228.79	1,200.47	7,823.80	1,846.96
Soldiers' benefits	—	—	30.00	160.00
Schools	120.20	804.81	840.60	—
Libraries	83.20	95.30	—	—
Recreation	43.00	—	—	—
Unclassified	12.21	—	1.00	28.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>294.33</i>	<i>136.64</i>	<i>70.00</i>	<i>334.60</i>
<i>Interest</i>	<i>321.84</i>	<i>894.04</i>	<i>412.89</i>	<i>298.35</i>
On sinking funds	—	—	—	—
On trust and investment funds	229.36	24.18	—	35.24
All other	92.48	869.86	412.89	263.11
NON-REVENUE.	\$52,320.51	\$16,442.99	\$39,322.72	\$64,148.07
Offsets to outlays	5,000.00	—	1,495.42	13,500.00
<i>Departmental</i>	<i>5,000.00</i>	<i>—</i>	<i>1,495.42</i>	<i>13,500.00</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	35,000.00	12,600.00	33,000.00	45,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>35,000.00</i>	<i>12,600.00</i>	<i>33,000.00</i>	<i>45,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	229.36	—	—	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>229.36</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	29.00	60.56	70.33	315.55
Agency, trust, and investment	12,062.15	3,782.43	4,756.97	5,332.52
<i>Taxes and licenses for State</i>	<i>1,800.00</i>	<i>1,300.00</i>	<i>1,600.00</i>	<i>1,806.67</i>
<i>Taxes for county</i>	<i>3,364.82</i>	<i>960.20</i>	<i>2,326.57</i>	<i>2,791.89</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>6,679.33</i>	<i>1,268.23</i>	<i>699.40</i>	<i>431.36</i>
<i>All other</i>	<i>218.00</i>	<i>254.00</i>	<i>231.00</i>	<i>502.60</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$55,051.80	\$54,510.63	\$62,136.10	\$62,744.06
Premiums	—	—	—	—
Municipal indebtedness	35,000.00	12,600.00	33,000.00	45,000.00
Transfers and refunds	258.36	60.56	70.33	315.55
Agency, trust, and investment	12,062.15	3,782.43	4,756.97	5,332.52
Total receipts	\$102,372.31	\$70,953.62	\$99,963.40	\$113,392.13
Balance on hand, including funds	2,693.05	6,968.04	7,340.23	4,186.80
GRAND TOTAL	\$105,065.36	\$77,911.66	\$107,303.63	\$117,578.93

graded According to Population of 1935 — Continued.

PAYMENTS.	Sunderland POPULATION 1,182	Berkley POPULATION 1,156	Hinsdale POPULATION 1,144	West Stockbridge POPULATION 1,138
Maintenance	\$45,101.52	\$49,647.32	\$63,590.50	\$48,828.25
<i>Departmental</i>	<i>44,802.76</i>	<i>49,510.68</i>	<i>63,550.70</i>	<i>48,054.65</i>
General government	1,886.78	3,393.12	2,621.07	4,076.84
Protection of persons and property	717.08	1,090.60	785.58	715.47
Health and sanitation	242.81	1,305.41	707.96	702.91
Highways	9,316.66	14,612.78	15,506.07	13,375.67
Charities	3,674.57	5,400.00	16,449.02	7,611.99
Soldiers' benefits	119.00	—	8.10	375.61
Schools	27,607.07	22,512.06	25,502.86	18,991.51
Libraries	911.31	598.35	478.41	515.00
Recreation	154.93	56.25	11.75	64.65
Pensions	—	—	—	—
Unclassified	172.55	542.11	1,479.88	1,625.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>298.76</i>	<i>136.64</i>	<i>39.80</i>	<i>773.60</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,429.28	989.47	1,379.20	1,111.85
<i>Loans, general purposes</i>	<i>1,429.28</i>	<i>989.47</i>	<i>1,379.20</i>	<i>1,111.85</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	6,282.77	117.30	3,496.17	18,140.34
<i>Departmental</i>	<i>3,282.77</i>	<i>117.30</i>	<i>3,496.17</i>	<i>18,140.34</i>
General government	—	117.30	—	—
Protection of persons and property	—	—	33.12	—
Health and sanitation	—	—	—	306.76
Highways	6,000.19	—	2,577.39	17,008.58
Charities	—	—	—	—
Schools	224.00	—	561.68	—
Libraries	—	—	—	—
Recreation	58.58	—	203.98	—
Unclassified	—	—	120.00	825.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	33,250.00	22,155.49	31,497.90	41,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>3,250.00</i>	<i>3,500.00</i>	<i>3,497.90</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>30,000.00</i>	<i>18,600.00</i>	<i>28,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>55.49</i>	<i>—</i>	<i>—</i>
Transfers	229.36	—	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>229.36</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	29.00	60.56	70.33	315.55
Agency, trust, and investment	12,384.95	3,806.61	4,758.77	5,360.00
<i>Taxes and licenses for State</i>	<i>1,800.00</i>	<i>1,300.00</i>	<i>1,500.00</i>	<i>1,806.67</i>
<i>Taxes for county</i>	<i>3,364.82</i>	<i>960.20</i>	<i>2,326.67</i>	<i>2,791.89</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>7,002.13</i>	<i>1,292.41</i>	<i>699.40</i>	<i>458.84</i>
<i>All other</i>	<i>218.00</i>	<i>254.00</i>	<i>252.80</i>	<i>302.60</i>
RECAPITULATION.				
Maintenance and interest	\$46,530.80	\$50,636.79	\$64,969.70	\$49,940.10
Permanent debt (except from sinking funds)	3,250.00	3,500.00	3,497.90	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	6,282.77	117.30	3,496.17	18,140.34
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	30,000.00	18,655.49	28,000.00	40,000.00
Transfers (except to sinking funds) and refunds	258.36	60.56	70.33	315.55
Agency, trust, and investment	12,384.95	3,806.61	4,758.77	5,360.00
Total payments	\$98,706.88	\$76,776.75	\$104,792.87	\$114,755.99
Balance on hand, including funds	6,558.48	1,134.91	2,510.76	2,822.94
GRAND TOTAL	\$105,065.36	\$77,911.66	\$107,303.63	\$117,578.93

TABLE I. — Summary of Financial Transactions. Town

RECEIPTS.	Whately POPULATION 1,133	Topsfield POPULATION 1,113	Berlin POPULATION 1,091	Hubbardston POPULATION 1,000
REVENUE.	\$47,565.09	\$94,791.29	\$54,884.93	\$78,140.73
General	43,950.67	82,168.55	44,290.65	69,751.12
Taxes	29,812.02	68,294.22	32,498.27	41,263.44
Property, poll, and income	29,470.48	65,787.13	32,325.75	41,004.39
Corporation, bank, etc.	341.54	2,507.09	172.52	259.05
Licenses and permits	533.00	161.00	159.50	11.00
Fines and forfeits	69.80	1,806.50	35.00	—
Grants and gifts	13,535.85	11,906.83	11,597.88	28,476.88
For expenses	13,535.85	6,278.58	11,483.46	28,443.08
For outlays	—	5,628.25	114.42	33.60
All other	—	—	—	—
Commercial	3,614.42	12,622.74	10,594.28	8,389.61
Special assessments	—	—	11.40	25.34
To meet expenses	—	—	11.40	25.34
To meet outlays	—	—	—	—
Privileges	1,164.36	3,595.56	1,833.59	1,065.84
Departmental	1,088.59	1,5607.42	6,982.22	5,000.54
General government	5.10	110.00	250.97	14.35
Protection of persons and property	47.92	113.37	110.37	16.84
Health and sanitation	—	—	—	—
Highways	—	4.00	4,037.92	3,011.27
Charities	867.60	1,935.95	1,734.64	1,489.93
Soldiers' benefits	—	360.00	120.00	240.00
Schools	155.32	2,970.15	601.32	57.00
Libraries	2.65	23.95	27.88	135.70
Recreation	—	—	—	—
Unclassified	10.00	190.00	99.12	35.45
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	240.45	826.90	429.87	—
Interest	1,121.02	2,592.86	1,337.20	2,297.89
On sinking funds	—	—	—	—
On trust and investment funds	130.79	1,991.70	755.05	797.39
All other	990.23	601.16	582.15	1,500.50
NON-REVENUE.	\$15,575.27	\$93,573.41	\$47,848.23	\$47,555.96
Offsets to outlays	—	—	10,249.30	7,678.98
Departmental	—	—	10,249.30	7,678.98
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	10,000.00	40,000.00	33,000.00	35,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	40,000.00	33,000.00	35,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	130.79	19,890.25	25.04	714.50
From sinking funds	—	—	—	—
All other	130.79	19,890.25	25.04	714.50
Refunds	165.85	638.50	264.10	97.89
Agency, trust, and investment	5,278.63	33,044.66	4,309.79	4,064.59
Taxes and licenses for State	1,706.30	4,000.00	1,600.00	1,405.19
Taxes for county	3,177.88	3,249.64	1,491.00	1,505.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	208.45	25,571.22	882.19	1,019.00
All other	186.00	223.80	336.60	335.40
RECAPITULATION.				
Revenue and offsets to outlays	\$47,565.09	\$94,791.29	\$65,134.23	\$85,819.71
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	40,000.00	33,000.00	35,000.00
Transfers and refunds	296.64	20,528.75	289.14	812.39
Agency, trust, and investment	5,278.63	33,044.66	4,309.79	4,064.59
Total receipts	\$63,140.36	\$188,364.70	\$102,733.16	\$125,696.69
Balance on hand, including funds	5,923.72	14,692.10	9,818.04	8,267.96
GRAND TOTAL	\$69,064.08	\$203,056.80	\$112,551.20	\$133,964.65

1 Includes \$90 from administration of trust funds. See "Unclassified."

graded According to Population of 1935 — Continued.

PAYMENTS.	Whately POPULATION 1,133	Topsfield POPULATION 1,113	Berlin POPULATION 1,091	Hubbardston POPULATION 1,000
Maintenance	\$44,261.67	\$69,633.32	\$49,759.21	\$77,642.72
<i>Departmental</i>	<i>43,898.77</i>	<i>68,179.87</i>	<i>49,298.70</i>	<i>77,633.77</i>
General government	4,283.64	5,841.63	3,024.32	3,081.84
Protection of persons and property	479.19	2,978.46	2,109.86	1,325.12
Health and sanitation	568.20	1,750.66	876.46	1,072.44
Highways	11,927.34	22,436.15	18,106.31	25,522.12
Charities	3,962.07	6,442.75	5,181.29	10,043.03
Soldiers' benefits	—	336.00	127.00	401.30
Schools	22,289.30	24,686.08	18,555.63	32,201.96
Libraries	232.58	1,227.17	1,119.13	1,256.08
Recreation	22.35	1,045.20	11.45	227.59
Pensions	—	—	—	—
Unclassified	134.10	1,435.77	187.25	2,502.29
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>8.95</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	8.95
<i>Cemeteries</i>	<i>362.90</i>	<i>1,297.83</i>	<i>460.51</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>155.62</i>	<i>—</i>	<i>—</i>
Interest	261.48	3,565.73	963.20	1,035.65
<i>Loans, general purposes</i>	<i>261.48</i>	<i>3,565.73</i>	<i>963.20</i>	<i>1,035.65</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	1,654.74	33,439.57	21,648.78	9,132.25
<i>Departmental</i>	<i>1,654.74</i>	<i>33,439.57</i>	<i>21,648.78</i>	<i>9,132.25</i>
General government	—	—	—	—
Protection of persons and property	376.56	473.27	451.41	17.23
Health and sanitation	1,278.18	—	—	—
Highways	—	400.00	21,132.95	9,095.02
Charities	—	—	—	—
Schools	—	900.27	—	—
Libraries	—	31,666.03	—	20.00
Recreation	—	—	64.42	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	11,600.00	47,000.00	33,400.00	40,370.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,600.00</i>	<i>7,000.00</i>	<i>400.00</i>	<i>370.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>10,000.00</i>	<i>40,000.00</i>	<i>33,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	130.79	19,890.25	25.04	714.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>130.79</i>	<i>19,890.25</i>	<i>25.04</i>	<i>714.50</i>
Refunds	165.85	638.50	264.10	97.89
Agency, trust, and investment	5,278.63	15,134.09	4,214.74	4,126.06
<i>Taxes and licenses for State</i>	<i>1,706.30</i>	<i>4,000.00</i>	<i>1,600.00</i>	<i>1,405.19</i>
<i>Taxes for county</i>	<i>3,177.88</i>	<i>3,249.64</i>	<i>1,491.00</i>	<i>1,305.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>208.45</i>	<i>7,660.65</i>	<i>787.14</i>	<i>1,099.67</i>
<i>All other</i>	<i>186.00</i>	<i>223.80</i>	<i>336.60</i>	<i>316.20</i>
RECAPITULATION.				
Maintenance and interest	\$44,523.15	\$73,199.05	\$50,722.41	\$78,678.37
Permanent debt (except from sinking funds)	1,600.00	7,000.00	400.00	370.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,654.74	33,439.57	21,648.78	9,132.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	40,000.00	33,000.00	40,000.00
Transfers (except to sinking funds) and refunds	296.64	20,528.75	289.14	812.39
Agency, trust, and investment	5,278.63	15,134.09	4,214.74	4,126.06
Total payments	\$63,353.16	\$189,301.46	\$110,275.07	\$133,119.07
Balance on hand, including funds	5,710.92	13,755.34	2,276.13	845.58
GRAND TOTAL	\$69,064.08	\$203,056.80	\$112,551.20	\$133,964.65

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Gill POPULATION 995	Sherborn POPULATION 994	Bernardston POPULATION 975	Ashby POPULATION 957
REVENUE.	\$50,219.58	\$76,765.04	\$48,811.99	\$58,878.72
General	42,702.81	65,111.64	38,558.22	49,922.41
Taxes	28,289.54	56,665.95	26,981.75	35,550.41
Property, poll, and income	27,887.99	55,858.90	26,710.47	34,973.51
Corporation, bank, etc.	401.55	807.05	271.28	576.91
Licenses and permits	2.00	37.50	630.00	78.50
Fines and forfeits	107.00	—	50.00	7.20
Grants and gifts	14,304.27	8,372.73	10,896.47	14,286.22
For expenses	14,304.27	8,372.73	10,896.47	14,286.22
For outlays	—	—	—	—
All other	—	35.46	—	—
Commercial	7,516.77	11,653.40	10,253.77	8,956.22
Special assessments	—	333.00	—	—
To meet expenses	—	333.00	—	—
To meet outlays	—	—	—	—
Privileges	1,164.75	2,275.64	1,494.86	1,650.72
Departmental	5,954.05	6,490.05	5,461.65	3,783.63
General government	43.00	6.00	16.20	56.00
Protection of persons and property	20.66	5.45	28.90	17.05
Health and sanitation	76.43	—	—	—
Highways	2,341.17	3,998.64	407.35	2,000.00
Charities	3,304.57	1,820.62	2,667.13	1,425.60
Soldiers' benefits	—	—	—	120.00
Schools	149.83	529.76	2,312.67	91.92
Libraries	12.73	20.50	24.40	18.00
Recreation	—	—	—	—
Unclassified	5.66	109.08	5.00	55.00
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	159.15	573.19	—	910.50
Interest	238.82	1,981.52	3,297.26	2,611.44
On sinking funds	—	—	—	—
On trust and investment funds	12.58	941.26	2,430.01	1,903.34
All other	226.24	1,040.26	867.25	708.10
NON-REVENUE.	\$17,482.08	\$74,690.98	\$25,599.21	\$23,533.67
Offsets to outlays	3,000.00	23,784.42	3,000.00	—
Departmental	3,000.00	23,784.42	3,000.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	10,000.00	42,700.00	15,000.00	17,000.00
Loans, general purposes	—	2,700.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	40,000.00	15,000.00	17,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	22.22	400.00	2,103.58	1,796.51
From sinking funds	—	—	—	—
All other	22.22	400.00	2,103.58	1,796.51
Refunds	25.34	278.79	141.21	29.41
Agency, trust, and investment	4,434.52	7,527.77	5,354.42	4,707.51
Taxes and licenses for State	1,400.00	2,700.00	1,400.00	1,500.00
Taxes for county	2,617.08	2,686.06	2,617.08	1,492.20
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	165.24	1,706.71	1,032.54	1,279.71
All other	252.20	435.00	304.80	435.60
RECAPITULATION.				
Revenue and offsets to outlays	\$53,219.58	\$100,549.46	\$51,811.99	\$58,878.72
Premiums	—	—	—	—
Municipal indebtedness	10,000.00	42,700.00	15,000.00	17,000.00
Transfers and refunds	47.56	678.79	2,244.79	1,826.01
Agency, trust, and investment	4,434.52	7,527.77	5,354.42	4,707.51
Total receipts	\$67,701.66	\$151,456.02	\$74,411.20	\$82,412.33
Balance on hand, including funds	7,687.54	2,072.94	5,829.65	2,190.11
GRAND TOTAL	\$75,389.20	\$153,528.96	\$80,240.85	\$84,602.44

aded According to Population of 1935 — Continued.

PAYMENTS.	Gill POPULATION 995	Sherborn POPULATION 994	Bernardston POPULATION 975	Ashby POPULATION 957
Maintenance	\$48,177.56	\$66,397.66	\$40,950.66	\$52,360.36
Departmental	48,004.19	64,934.54	40,752.78	51,297.11
General government	1,701.45	4,488.09	2,989.57	2,394.28
Protection of persons and property	697.14	2,184.74	1,100.93	1,495.72
Health and sanitation	335.04	1,709.15	596.05	1,131.99
Highways	14,083.21	25,636.16	12,153.73	19,981.09
Charities	10,104.43	6,731.40	4,965.12	7,468.29
Soldiers' benefits	144.50	754.28	80.00	547.52
Schools	19,925.55	19,567.63	17,322.59	16,977.88
Libraries	799.91	1,997.06	485.12	774.34
Recreation	10.24	215.06	475.07	240.95
Pensions	—	—	—	—
Unclassified	202.72	1,650.97	584.60	285.05
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	173.37	1,459.82	—	1,063.25
Administration of trust funds	—	3.30	197.88	—
Interest	402.24	903.43	149.25	954.45
Loans, general purposes	402.24	903.43	149.25	954.45
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	4,937.28	38,149.26	4,000.02	1,105.64
Departmental	4,937.28	38,149.26	4,000.02	1,105.64
General government	—	—	—	—
Protection of persons and property	155.78	4,487.12	—	485.73
Health and sanitation	—	—	—	—
Highways	4,085.08	33,139.75	4,000.02	619.91
Charities	—	—	—	—
Schools	696.42	522.39	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	12,966.68	37,000.00	20,000.00	18,700.00
From sinking funds	—	—	—	—
From revenue and other sources	2,966.68	—	—	1,700.00
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	10,000.00	37,000.00	20,000.00	17,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	22.22	400.00	2,103.58	1,796.57
To sinking funds from revenue	—	—	—	—
All other	22.22	400.00	2,103.58	1,796.57
Funds	25.34	278.79	141.21	29.47
Agency, trust, and investment	4,424.88	8,236.33	5,854.39	4,814.34
Taxes and licenses for State	1,400.00	2,700.00	1,400.00	1,500.00
Taxes for county	2,617.08	2,686.06	2,617.08	1,492.25
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	155.60	2,420.07	1,532.51	1,386.49
All other	252.20	430.20	304.80	435.60
RECAPITULATION.				
Maintenance and interest	\$48,579.80	\$67,301.09	\$41,099.91	\$53,314.81
Permanent debt (except from sinking funds)	2,966.68	—	—	1,700.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,937.28	38,149.26	4,000.02	1,105.64
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	10,000.00	37,000.00	20,000.00	17,000.00
Transfers (except to sinking funds) and refunds	47.56	678.79	2,244.79	1,826.04
Agency, trust, and investment	4,424.88	8,236.33	5,854.39	4,814.34
Total payments	\$70,956.20	\$151,365.47	\$73,199.11	\$79,760.83
Balance on hand, including funds	4,433.00	2,163.49	7,041.74	4,841.61
GRAND TOTAL	\$75,389.20	\$153,528.96	\$80,240.85	\$84,602.44

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Granby POPULATION 956	Southampton POPULATION 954	Conway POPULATION 952	Harvard POPULATION 952
REVENUE.	\$50,757.84	\$52,912.99	\$58,356.17	\$71,253.10
General	45,949.68	43,422.87	48,387.12	57,815.50
<i>Taxes</i>	<i>27,850.58</i>	<i>26,553.31</i>	<i>26,441.16</i>	<i>47,841.50</i>
Property, poll, and income	27,631.43	26,304.20	26,100.36	47,246.10
Corporation, bank, etc.	219.15	249.11	340.80	595.40
<i>Licenses and permits</i>	<i>1,463.07</i>	<i>427.00</i>	<i>462.00</i>	<i>44.50</i>
<i>Fines and forfeits</i>	<i>30.00</i>	<i>61.45</i>	<i>30.00</i>	<i>25.00</i>
<i>Grants and gifts</i>	<i>16,606.03</i>	<i>16,381.11</i>	<i>21,463.96</i>	<i>9,901.90</i>
For expenses	16,606.03	16,381.11	21,463.96	9,901.90
For outlays	—	—	—	—
All other	—	—	—	2.50
Commercial	4,808.16	9,490.12	9,969.05	13,437.60
<i>Special assessments</i>	—	—	<i>11.00</i>	—
To meet expenses	—	—	11.00	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>1,870.95</i>	<i>1,826.71</i>	<i>1,458.07</i>	<i>2,740.00</i>
<i>Departmental</i>	<i>1,151.43</i>	<i>3,557.46</i>	<i>7,345.58</i>	<i>5,678.70</i>
General government	23.20	69.85	86.50	211.50
Protection of persons and property	—	15.35	65.50	68.60
Health and sanitation	—	—	501.00	—
Highways	174.14	2,225.25	3,958.80	3,220.20
Charities	593.71	1,130.37	1,464.96	830.37
Soldiers' benefits	—	—	—	—
Schools	351.61	100.56	1,251.32	1,003.10
Libraries	8.77	16.08	—	342.60
Recreation	—	—	—	1.00
Unclassified	—	—	17.50	1.20
<i>Public service enterprises</i>	—	<i>1,575.14</i>	—	—
Electric light	—	—	—	—
Water	—	1,575.14	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>478.36</i>	<i>560.60</i>	<i>23.20</i>	<i>1,377.71</i>
<i>Interest</i>	<i>1,307.42</i>	<i>1,970.31</i>	<i>1,131.20</i>	<i>3,641.10</i>
On sinking funds	—	—	—	—
On trust and investment funds	223.06	976.81	609.88	2,974.57
All other	1,084.36	993.50	521.32	666.55
NON-REVENUE.	\$40,585.47	\$20,630.95	\$23,921.52	\$22,154.97
Offsets to outlays	3,000.00	4,120.30	3,998.29	—
<i>Departmental</i>	<i>3,000.00</i>	<i>4,120.30</i>	<i>3,998.29</i>	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	25,300.00	10,000.00	15,000.00	10,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>25,300.00</i>	<i>10,000.00</i>	<i>15,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	2,819.82	794.46	116.33	3,087.91
<i>From sinking funds</i>	—	—	—	—
All other	2,819.82	794.46	116.33	3,087.91
Refunds	4.44	23.54	279.05	474.75
Agency, trust, and investment	9,461.21	5,692.65	4,527.85	8,592.31
<i>Taxes and licenses for State</i>	<i>1,605.93</i>	<i>1,304.82</i>	<i>1,500.00</i>	<i>3,111.49</i>
<i>Taxes for county</i>	<i>3,221.02</i>	<i>2,617.08</i>	<i>2,804.01</i>	<i>2,890.00</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>4,333.66</i>	<i>1,383.75</i>	<i>99.64</i>	<i>2,199.02</i>
All other	300.60	387.00	124.20	391.80
RECAPITULATION.				
Revenue and offsets to outlays	\$53,757.84	\$57,033.29	\$62,354.46	\$71,253.16
Premiums	—	—	—	—
Municipal indebtedness	25,300.00	10,000.00	15,000.00	10,000.00
Transfers and refunds	2,824.26	818.00	395.38	3,562.66
Agency, trust, and investment	9,461.21	5,692.65	4,527.85	8,592.31
Total receipts	\$91,343.31	\$73,543.94	\$82,277.69	\$93,408.13
Balance on hand, including funds	622.32	644.06	6,632.61	12,137.65
GRAND TOTAL	\$91,965.63	\$74,188.90	\$88,910.30	\$105,545.78

graded According to Population of 1935 — Continued.

PAYMENTS.	Granby POPULATION 956	Southampton POPULATION 954	Conway POPULATION 952	Harvard POPULATION 952
Maintenance	\$43,942.75	\$40,844.14	\$59,365.41	\$63,731.54
<i>Departmental</i>	<i>43,403.77</i>	<i>39,837.19</i>	<i>59,282.67</i>	<i>61,752.21</i>
General government	2,450.36	2,421.79	2,331.56	4,398.67
Protection of persons and property	669.32	1,155.80	1,203.98	2,984.79
Health and sanitation	993.50	539.35	440.25	3,484.24
Highways	13,492.61	13,821.28	19,037.12	25,775.74
Charities	4,005.04	3,611.21	6,862.64	3,646.61
Soldiers' benefits	798.35	77.55	—	—
Schools	17,681.38	16,284.23	28,083.61	16,414.38
Libraries	702.45	600.25	—	2,990.61
Recreation	10.55	59.94	353.34	989.20
Pensions	—	—	—	—
Unclassified	2,600.21	1,265.79	970.17	1,067.97
<i>Public service enterprises</i>	<i>—</i>	<i>250.00</i>	<i>—</i>	<i>7.20</i>
Electric light	—	—	—	—
Water	—	250.00	—	—
All other	—	—	—	7.20
<i>Cemeteries</i>	<i>538.98</i>	<i>756.95</i>	<i>82.74</i>	<i>1,972.13</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	699.94	2,642.64	565.35	114.17
<i>Loans, general purposes</i>	<i>699.94</i>	<i>307.64</i>	<i>565.35</i>	<i>114.17</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>2,335.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,239.08	6,518.07	6,894.74	6,730.40
<i>Departmental</i>	<i>4,239.08</i>	<i>5,518.07</i>	<i>6,894.74</i>	<i>6,730.40</i>
General government	—	11.26	—	—
Protection of persons and property	—	—	—	2,239.29
Health and sanitation	—	—	—	—
Highways	4,091.03	5,506.81	6,894.74	4,491.11
Charities	—	—	—	—
Schools	148.05	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	1,000.00	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	27,459.14	12,500.00	16,000.00	10,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>2,500.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>27,459.14</i>	<i>10,000.00</i>	<i>15,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	2,819.82	794.46	116.33	3,087.91
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>2,819.82</i>	<i>794.46</i>	<i>116.33</i>	<i>3,087.91</i>
Refunds	4.44	23.54	279.05	474.75
Agency, trust, and investment	8,673.41	5,692.65	5,021.40	8,583.60
<i>Taxes and licenses for State</i>	<i>1,605.93</i>	<i>1,304.82</i>	<i>1,500.00</i>	<i>3,111.49</i>
<i>Taxes for county</i>	<i>3,221.02</i>	<i>2,617.08</i>	<i>2,804.01</i>	<i>2,890.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>3,545.86</i>	<i>1,383.75</i>	<i>593.19</i>	<i>2,190.31</i>
<i>All other</i>	<i>300.60</i>	<i>387.00</i>	<i>124.20</i>	<i>391.80</i>
RECAPITULATION.				
Maintenance and interest	\$44,642.69	\$43,486.78	\$59,930.76	\$63,845.71
Permanent debt (except from sinking funds)	—	2,500.00	1,000.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,239.08	6,518.07	6,894.74	6,730.40
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	27,459.14	10,000.00	15,000.00	10,000.00
Transfers (except to sinking funds) and refunds	2,824.26	818.00	395.38	3,562.66
Agency, trust, and investment	8,673.41	5,692.65	5,021.40	8,583.60
Total payments	\$87,838.58	\$69,015.50	\$88,242.28	\$92,722.37
<i>Balance on hand, including funds</i>	<i>4,127.05</i>	<i>5,173.40</i>	<i>668.02</i>	<i>12,823.41</i>
GRAND TOTAL	\$91,965.63	\$74,188.90	\$88,910.30	\$105,545.78

TABLE I. — Summary of Financial Transactions. Town

RECEIPTS.	Wellfleet POPULATION 948	East Brookfield POPULATION 945	Charlemont POPULATION 923	New Marlborough POPULATION 921
REVENUE.	\$49,285.63	\$41,877.59	\$48,773.75	\$60,400.89
General	44,608.57	33,174.52	35,606.21	54,382.35
Taxes	38,681.86	24,184.87	21,392.06	36,203.34
Property, poll, and income	38,278.55	23,752.73	21,168.33	35,347.39
Corporation, bank, etc.	403.31	432.14	223.73	855.95
Licenses and permits	106.50	556.00	740.50	124.50
Fines and forfeits	—	62.10	—	56.45
Grants and gifts	5,820.21	8,371.55	13,473.65	17,998.06
For expenses	5,820.21	7,836.75	13,473.65	17,998.06
For outlays	—	534.80	—	—
All other	—	—	—	—
Commercial	4,677.06	8,703.07	13,167.54	6,018.54
Special assessments	96.17	16.75	—	—
To meet expenses	96.17	16.75	—	—
To meet outlays	—	—	—	—
Privileges	1,499.72	1,134.77	1,460.83	1,444.91
Departmental	1,647.51	4,192.63	10,986.76	3,515.60
General government	84.57	46.71	317.70	378.25
Protection of persons and property	42.74	36.03	41.57	94.87
Health and sanitation	234.29	—	120.50	—
Highways	—	1,933.04	2,498.37	1,712.85
Charities	1,030.85	1,688.92	3,886.17	1,150.63
Soldiers' benefits	160.00	76.96	—	110.00
Schools	61.71	252.00	4,074.58	19.00
Libraries	33.35	23.77	7.87	—
Recreation	—	—	—	—
Unclassified	—	135.20	40.00	50.00
Public service enterprises	—	2,632.80	—	—
Electric light	—	—	—	—
Water	—	2,632.80	—	—
All other	—	—	—	—
Cemeteries	642.33	150.90	7.00	264.66
Interest	791.33	575.22	712.95	793.37
On sinking funds	—	—	—	—
On trust and investment funds	70.00	39.09	155.18	6.22
All other	721.33	536.13	557.77	787.05
NON-REVENUE.	\$58,919.45	\$29,183.45	\$8,193.03	\$66,054.79
Offsets to outlays	—	5,377.67	3,000.00	9,294.95
Departmental	—	5,377.67	3,000.00	9,294.95
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	49,313.66	20,000.00	—	50,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	41,098.13	20,000.00	—	50,000.00
Unpaid warrants or orders, current year	8,215.53	—	—	—
Premiums	—	—	—	—
Transfers	70.00	37.50	192.76	32.13
From sinking funds	—	—	—	—
All other	70.00	37.50	192.76	32.13
Refunds	75.84	128.12	74.88	931.14
Agency, trust, and investment	9,459.95	3,640.16	4,925.39	5,796.57
Taxes and licenses for State	2,801.33	1,600.00	1,605.93	1,907.04
Taxes for county	4,844.69	1,491.00	2,990.95	2,946.99
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,761.08	248.76	142.51	590.34
All other	49.80	300.40	186.00	352.20
RECAPITULATION.				
Revenue and offsets to outlays	\$49,285.63	\$47,255.26	\$51,773.75	\$69,695.84
Premiums	—	—	—	—
Municipal indebtedness	49,313.66	20,000.00	—	50,000.00
Transfers and refunds	145.84	165.62	267.64	963.27
Agency, trust, and investment	9,459.95	3,640.16	4,925.39	5,796.57
Total receipts	\$108,205.08	\$71,061.04	\$56,966.78	\$126,455.68
Balance on hand, including funds	457.80	4,041.18	15,830.40	14,878.76
GRAND TOTAL	\$108,662.38	\$75,102.22	\$72,797.18	\$141,334.44

graded According to Population of 1935 — Continued.

PAYMENTS.	Wellfleet POPULATION 948	East Brookfield POPULATION 945	Charlemonst POPULATION 923	New Marlborough POPULATION 921
Maintenance	\$49,993.76	\$39,386.80	\$47,126.51	\$59,124.30
<i>Departmental</i>	<i>49,315.33</i>	<i>36,251.27</i>	<i>47,060.51</i>	<i>58,693.70</i>
General government	6,009.77	2,450.41	4,200.82	3,295.00
Protection of persons and property	2,464.29	1,598.70	532.98	577.59
Health and sanitation	2,447.20	767.22	1,416.70	1,611.03
Highways	14,460.23	9,797.27	16,396.95	22,054.24
Charities	5,428.90	5,912.65	5,429.83	9,166.17
Soldiers' benefits	176.00	92.00	143.00	—
Schools	16,327.44	14,355.10	18,420.07	20,325.25
Libraries	552.06	820.52	264.77	572.02
Recreation	98.51	10.85	9.94	11.75
Pensions	—	—	—	—
Unclassified	1,350.93	446.55	245.45	1,080.65
<i>Public service enterprises</i>	<i>—</i>	<i>2,640.07</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	2,640.07	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>678.43</i>	<i>495.46</i>	<i>66.00</i>	<i>430.60</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	1,704.13	462.45	—	1,730.56
<i>Loans, general purposes</i>	<i>1,704.13</i>	<i>398.70</i>	<i>—</i>	<i>1,730.56</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>63.75</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	938.15	8,764.52	4,012.86	15,353.36
<i>Departmental</i>	<i>938.15</i>	<i>7,804.25</i>	<i>4,012.86</i>	<i>15,353.36</i>
General government	—	—	—	571.00
Protection of persons and property	378.30	—	—	—
Health and sanitation	—	—	—	—
Highways	449.00	7,573.91	4,012.86	13,824.92
Charities	—	—	—	—
Schools	110.85	230.34	—	957.44
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>829.63</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	829.63	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>130.64</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	41,772.22	16,600.00	—	47,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>1,260.00</i>	<i>—</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>34,922.73</i>	<i>14,000.00</i>	<i>—</i>	<i>44,500.00</i>
<i>Warrants or orders, previous years</i>	<i>5,849.49</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	70.00	37.50	192.76	32.13
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>70.00</i>	<i>37.50</i>	<i>192.76</i>	<i>32.13</i>
Refunds	75.84	128.12	74.88	931.14
Agency, trust, and investment	13,622.36	3,537.35	4,950.29	5,770.76
<i>Taxes and licenses for State</i>	<i>2,554.29</i>	<i>1,600.00</i>	<i>1,605.93</i>	<i>1,907.04</i>
<i>Taxes for county</i>	<i>9,285.81</i>	<i>1,491.00</i>	<i>2,990.95</i>	<i>2,946.99</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,732.46</i>	<i>250.35</i>	<i>145.21</i>	<i>564.63</i>
<i>All other</i>	<i>49.80</i>	<i>196.00</i>	<i>208.20</i>	<i>352.20</i>
RECAPITULATION.				
Maintenance and interest	\$51,697.89	\$39,849.25	\$47,126.51	\$60,854.86
Permanent debt (except from sinking funds)	1,000.00	1,260.00	—	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	938.15	8,764.52	4,012.86	15,353.36
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	40,772.22	14,000.00	—	44,500.00
Transfers (except to sinking funds) and refunds	145.84	165.62	267.64	963.27
Agency, trust, and investment	13,622.36	3,537.35	4,950.29	5,770.76
Total payments	\$108,176.46	\$68,916.74	\$56,357.30	\$129,942.25
Balance on hand, including funds	485.92	6,185.48	16,439.88	11,392.19
GRAND TOTAL	\$108,662.38	\$75,102.22	\$72,797.18	\$141,334.44

¹ Includes \$1,000 county hospital debt paid from gifts for outlays.

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Ashfield POPULATION 918	Brimfield POPULATION 892	Hampden POPULATION 854	Royalston POPULATION 841
REVENUE.	\$57,241.69	\$60,925.29	\$48,116.99	\$63,060.00
General	47,241.46	47,637.55	42,471.27	54,889.21
Taxes	27,438.60	30,782.11	27,928.90	38,319.82
Property, poll, and income	26,973.18	30,275.19	27,697.16	38,073.01
Corporation, bank, etc.	465.42	506.92	231.74	246.21
Licenses and permits	16.00	237.00	406.00	15.32
Fines and forfeits	—	315.40	35.00	72.63
Grants and gifts	19,786.86	16,303.04	14,101.37	16,482.11
For expenses	19,786.86	16,303.04	13,936.53	16,482.11
For outlays	—	—	164.84	—
All other	—	—	—	—
Commercial	10,000.23	13,287.74	5,645.72	8,170.76
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	1,643.01	1,518.65	1,274.14	888.24
Departmental	6,487.32	9,775.82	3,400.69	6,197.41
General government	188.63	156.00	—	206.50
Protection of persons and property	30.90	71.28	13.60	14.28
Health and sanitation	—	—	288.72	—
Highways	3,284.60	4,738.89	857.00	618.88
Charities	476.89	665.88	1,397.17	2,750.81
Soldiers' benefits	—	140.00	72.00	180.00
Schools	2,425.30	3,984.10	649.45	1,424.13
Libraries	54.50	15.62	—	—
Recreation	18.50	—	—	—
Unclassified	8.00	4.05	122.75	2.81
Public service enterprises	—	—	—	3.76
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	3.75
Cemeteries	—	1,034.45	191.87	226.27
Interest	1,869.90	958.82	779.02	1,855.09
On sinking funds	—	—	—	—
On trust and investment funds	1,053.09	506.02	95.65	1,218.67
All other	816.81	452.80	683.37	636.42
NON-REVENUE.	\$20,458.80	\$51,300.18	\$35,979.30	\$32,853.28
Offsets to outlays	7,050.00	7,343.04	13,300.00	—
Departmental	7,050.00	7,343.04	13,300.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	5,000.00	38,000.00	20,000.00	26,500.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	5,000.00	38,000.00	20,000.00	26,500.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	1,587.20	736.72	82.35	1,150.83
From sinking funds	—	—	—	—
All other	1,587.20	736.72	82.35	1,150.83
Refunds	42.60	153.36	77.44	111.05
Agency, trust, and investment	6,779.00	5,067.06	2,519.51	5,091.40
Taxes and licenses for State	1,700.00	1,700.00	1,000.00	1,304.82
Taxes for county	3,177.88	1,600.69	941.63	1,212.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,605.32	1,537.27	295.18	2,310.58
All other	295.80	229.20	282.80	264.00
RECAPITULATION.				
Revenue and offsets to outlays	\$64,291.69	\$68,268.33	\$61,416.99	\$63,060.00
Premiums	—	—	—	—
Municipal indebtedness	5,000.00	38,000.00	20,000.00	26,500.00
Transfers and refunds	1,629.80	890.08	159.79	1,261.88
Agency, trust, and investment	6,779.00	5,067.06	2,519.51	5,091.40
Total receipts	\$77,700.49	\$112,225.47	\$84,096.29	\$95,913.32
Balance on hand, including funds	13,689.74	4,587.13	2,540.51	15,461.90
GRAND TOTAL	\$91,390.23	\$116,812.60	\$86,636.80	\$111,375.22

graded According to Population of 1935 — Continued.

PAYMENTS	Ashfield POPULATION 918	Brimfield POPULATION 892	Hampden POPULATION 854	Royalston POPULATION 841
Maintenance	\$54,901.47	\$56,907.21	\$39,235.31	\$59,286.60
<i>Departmental</i>	<i>54,901.47</i>	<i>55,499.07</i>	<i>38,946.20</i>	<i>58,854.68</i>
General government	2,604.41	3,541.41	1,634.38	2,485.28
Protection of persons and property	875.50	1,685.10	794.18	2,704.60
Health and sanitation	583.50	536.72	1,474.47	1,813.58
Highways	24,065.06	18,710.07	10,268.27	24,548.41
Charities	3,155.11	5,235.12	2,988.48	7,168.26
Soldiers' benefits	—	210.00	418.47	468.84
Schools	20,158.09	23,102.87	18,808.67	16,301.84
Libraries	2,327.42	1,202.46	668.46	405.44
Recreation	75.64	110.49	32.43	69.47
Pensions	—	—	—	—
Unclassified	1,056.74	1,164.83	1,858.39	2,888.96
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15.00</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	15.00
<i>Cemeteries</i>	<i>—</i>	<i>1,408.14</i>	<i>289.11</i>	<i>406.92</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
Interest	78.47	557.03	610.94	651.38
<i>Loans, general purposes</i>	<i>78.47</i>	<i>557.03</i>	<i>610.94</i>	<i>651.38</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	9,378.08	12,759.37	18,957.23	2,044.60
<i>Departmental</i>	<i>9,378.08</i>	<i>12,759.37</i>	<i>18,957.23</i>	<i>2,044.60</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	9,290.06	12,108.10	18,103.08	2,000.00
Charities	—	—	—	—
Schools	68.02	149.73	—	44.60
Libraries	—	—	—	—
Recreation	20.00	—	—	—
Unclassified	—	501.54	854.15	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,000.00	35,000.00	20,400.00	31,500.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>400.00</i>	<i>500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>5,000.00</i>	<i>35,000.00</i>	<i>20,000.00</i>	<i>31,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	1,587.20	736.72	82.35	1,150.83
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>1,587.20</i>	<i>736.72</i>	<i>82.35</i>	<i>1,150.83</i>
Refunds	42.60	153.36	77.44	111.05
Agency, trust, and investment	6,644.77	4,836.36	2,516.81	5,138.01
<i>Taxes and licenses for State</i>	<i>1,700.00</i>	<i>1,700.00</i>	<i>1,000.00</i>	<i>1,304.82</i>
<i>Taxes for county</i>	<i>3,177.88</i>	<i>1,600.59</i>	<i>941.53</i>	<i>1,212.00</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,471.09</i>	<i>1,306.67</i>	<i>292.48</i>	<i>2,357.19</i>
<i>All other</i>	<i>295.80</i>	<i>229.20</i>	<i>282.80</i>	<i>264.00</i>
RECAPITULATION.				
Maintenance and interest	\$54,979.94	\$57,464.24	\$39,846.25	\$59,937.98
Permanent debt (except from sinking funds)	—	—	400.00	500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	9,378.08	12,759.37	18,957.23	2,044.60
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	5,000.00	35,000.00	20,000.00	31,000.00
Transfers (except to sinking funds) and refunds	1,629.80	890.08	159.79	1,261.88
Agency, trust, and investment	6,644.77	4,836.36	2,516.81	5,138.01
Total payments	\$77,632.59	\$110,950.05	\$81,880.08	\$99,882.47
Balance on hand, including funds	13,757.64	5,862.55	4,756.72	11,492.75
GRAND TOTAL	\$91,390.23	\$116,812.60	\$86,636.80	\$111,375.22

TABLE I. — *Summary of Financial Transactions.* Tow

RECEIPTS.	Halifax POPULATION 817	Bolton POPULATION 739	Paxton POPULATION 731	Boxford POPULATION 726
REVENUE.	\$60,118.95	\$48,323.49	\$66,835.25	\$57,667.1
General	52,535.07	40,900.89	49,769.69	49,158.8
Taxes	43,143.50	28,849.19	33,736.74	33,391.4
Property, poll, and income	41,724.16	28,740.08	33,636.13	32,813.2
Corporation, bank, etc.	1,419.34	109.11	100.61	577.9
Licenses and permits	546.25	59.50	323.00	213.6
Fines and forfeits	238.00	45.00	20.00	200.0
Grants and gifts	8,607.32	11,947.20	15,689.95	15,339.7
For expenses	8,607.32	11,947.20	15,639.95	15,339.7
For outlays	—	—	50.00	—
All other	—	—	—	14.8
Commercial	7,583.88	7,422.60	17,065.56	8,508.7
Special assessments	389.24	58.86	43.15	200.5
To meet expenses	389.24	58.86	43.15	200.3
To meet outlays	—	—	—	—
Privileges	1,236.49	1,629.89	973.34	1,859.1
Departmental	4,617.76	3,941.75	3,205.44	4,623.6
General government	274.10	194.57	117.15	13.4
Protection of persons and property	30.69	93.42	11.15	8.3
Health and sanitation	1,149.66	121.25	—	—
Highways	—	—	2,018.54	3,908.5
Charities	1,554.64	2,261.84	813.47	675.2
Soldiers' benefits	100.00	240.00	240.00	18.0
Schools	1,364.36	1,025.03	3.56	—
Libraries	13.68	5.64	—	—
Recreation	—	—	—	—
Unclassified	130.63	—	1.57	—
Public service enterprises	—	7.35	10,822.17	—
Electric light	—	—	10,822.17	—
Water	—	—	—	—
All other	—	7.35	—	—
Cemeteries	89.50	221.74	296.00	—
Interest	1,250.89	1,563.01	1,725.46	1,825.7
On sinking funds	—	—	—	—
On trust and investment funds	1.36	825.21	641.18	1,273.3
All other	1,249.53	737.80	1,084.28	552.3
NON-REVENUE.	\$47,574.43	\$46,763.42	\$140,524.64	\$47,250.5
Offsets to outlays	10,588.68	21,302.49	8,714.51	10,257.1
Departmental	10,588.68	21,302.49	8,714.51	10,257.1
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	32,000.00	20,000.00	105,000.00	15,000.0
Loans, general purposes	4,000.00	—	—	—
Loans, public service enterprises	—	—	85,000.00	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	28,000.00	20,000.00	20,000.00	15,000.0
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	810.53	2,069.8
From sinking funds	—	—	—	—
All other	—	—	810.53	2,069.8
Refunds	.36	118.34	1,730.76	61.5
Agency, trust, and investment	4,985.39	5,342.59	24,268.84	19,862.0
Taxes and licenses for State	2,107.78	1,702.09	1,405.19	1,605.9
Taxes for county	2,457.88	1,585.00	1,305.00	1,299.8
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	89.13	1,740.50	21,209.45	16,694.0
All other	330.60	315.00	349.20	262.2
RECAPITULATION.				
Revenue and offsets to outlays	\$70,707.63	\$69,625.98	\$75,549.76	\$67,924.6
Premiums	—	—	—	—
Municipal indebtedness	32,000.00	20,000.00	105,000.00	15,000.0
Transfers and refunds	.36	118.34	2,541.29	2,131.3
Agency, trust, and investment	4,985.39	5,342.59	24,268.84	19,862.0
Total receipts	\$107,693.38	\$95,086.91	\$207,359.89	\$104,918.0
Balance on hand, including funds	6,944.79	1,857.92	3,637.67	4,371.3
GRAND TOTAL	\$114,638.17	\$96,944.83	\$210,997.56	\$109,289.3

Graded According to Population of 1935 — Continued.

PAYMENTS.	Halifax POPULATION 817	Bolton POPULATION 739	Paxton POPULATION 731	Boxford POPULATION 726
Maintenance	\$50,321.55	\$45,909.63	\$61,722.24	\$50,515.02
<i>Departmental</i>	<i>50,272.05</i>	<i>45,450.07</i>	<i>50,930.92</i>	<i>50,515.02</i>
General government	5,383.64	2,154.17	3,718.93	2,768.19
Protection of persons and property	3,801.38	1,494.20	602.59	1,847.54
Health and sanitation	2,325.17	1,317.63	742.96	1,033.30
Highways	13,083.42	16,177.86	14,068.76	23,034.07
Charities	6,816.77	5,098.82	4,049.93	5,111.08
Soldiers' benefits	65.00	190.00	70.00	225.23
Schools	16,284.28	16,405.12	24,043.41	15,066.34
Libraries	369.26	893.97	1,117.34	349.31
Recreation	771.06	72.24	135.87	120.94
Pensions	—	—	—	—
Unclassified	1,372.07	1,646.06	2,381.13	959.02
<i>Public service enterprises</i>	<i>—</i>	<i>3.67</i>	<i>10,211.57</i>	<i>—</i>
Electric light	—	—	10,023.21	—
Water	—	—	188.36	—
All other	—	3.67	—	—
<i>Cemeteries</i>	<i>49.50</i>	<i>430.89</i>	<i>574.75</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>25.00</i>	<i>5.00</i>	<i>—</i>
Interest	1,182.22	484.99	1,306.86	463.33
<i>Loans, general purposes</i>	<i>1,182.22</i>	<i>484.99</i>	<i>1,306.86</i>	<i>463.33</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	21,737.01	21,708.92	79,014.94	12,104.01
<i>Departmental</i>	<i>21,737.01</i>	<i>21,708.92</i>	<i>10,412.62</i>	<i>12,104.01</i>
General government	53.76	55.00	60.00	—
Protection of persons and property	200.00	—	271.41	—
Health and sanitation	—	—	—	—
Highways	21,065.70	21,653.92	9,000.58	12,004.01
Charities	—	—	—	—
Schools	—	—	1,080.63	—
Libraries	417.55	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	100.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>68,602.32</i>	<i>—</i>
Electric light	—	—	541.89	—
Water	—	—	68,060.43	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	32,000.00	20,600.00	21,875.76	16,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>4,000.00</i>	<i>600.00</i>	<i>2,420.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>28,000.00</i>	<i>20,000.00</i>	<i>15,000.00</i>	<i>15,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>4,455.76</i>	<i>—</i>
Transfers	—	—	810.53	2,069.83
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>810.53</i>	<i>2,069.83</i>
Refunds . . . . .	.36	118.34	1,730.76	61.54
Agency, trust, and investment	5,374.66	5,571.93	3,898.88	19,065.56
<i>Taxes and licenses for State</i>	<i>2,107.78</i>	<i>1,702.09</i>	<i>1,405.19</i>	<i>1,605.93</i>
<i>Taxes for county</i>	<i>2,457.88</i>	<i>1,585.00</i>	<i>1,305.00</i>	<i>1,299.86</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>478.40</i>	<i>1,969.84</i>	<i>784.29</i>	<i>15,897.57</i>
<i>All other</i>	<i>530.60</i>	<i>315.00</i>	<i>404.40</i>	<i>262.20</i>
RECAPITULATION.				
Maintenance and interest	\$51,503.77	\$46,394.62	\$63,029.10	\$50,978.35
Permanent debt (except from sinking funds)	4,000.00	600.00	2,420.00	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,737.01	21,708.92	79,014.94	12,104.01
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	28,000.00	20,000.00	19,455.76	15,000.00
Transfers (except to sinking funds) and refunds . . . . .	.36	118.34	2,541.29	2,131.37
Agency, trust, and investment	5,374.66	5,571.93	3,898.88	19,065.56
Total payments	\$110,615.80	\$94,393.81	\$170,359.97	\$100,279.29
Balance on hand, including funds	4,022.37	2,551.02	40,637.59	9,010.10
GRAND TOTAL	\$114,638.17	\$96,944.83	\$210,997.56	\$109,289.39

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Leverett POPULATION 726	Becket POPULATION 723	Petersham POPULATION 718	Brewster POPULATION 715
REVENUE.	\$42,651.10	\$49,772.68	\$64,183.66	\$59,728.07
General	36,498.34	44,510.84	53,917.43	52,507.37
Taxes	21,707.27	29,921.25	39,876.01	45,297.23
Property, poll, and income	21,466.67	29,359.63	39,545.86	44,929.04
Corporation, bank, etc.	240.60	561.62	330.15	368.19
Licenses and permits	1.00	437.64	16.00	813.00
Fines and forfeits	—	246.60	—	25.00
Grants and gifts	14,790.07	13,905.45	14,025.42	6,372.14
Foi expenses	14,790.07	13,905.45	14,014.92	6,372.14
For outlays	—	—	10.50	—
All other	—	—	—	—
Commercial	6,152.76	5,261.84	10,266.23	7,220.70
Special assessments	—	—	—	133.20
To meet expenses	—	—	—	133.20
To meet outlays	—	—	—	—
Privileges	914.63	1,259.84	1,476.65	2,448.87
Departmental	4,636.53	2,540.92	7,554.99	3,653.84
General government	—	66.46	365.02	175.00
Protection of persons and property	2.80	25.37	76.54	50.96
Health and sanitation	—	—	—	90.00
Highways	3,046.00	—	3,971.66	823.62
Charities	1,549.38	1,033.45	1,368.82	1,208.63
Soldiers' benefits	—	72.00	—	—
Schools	36.00	1,271.10	1,772.95	1,281.63
Libraries	2.35	—	—	—
Recreation	—	—	—	—
Unclassified	—	72.54	—	24.00
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	451.80	437.67	—
Interest	601.60	1,009.28	796.92	984.79
On sinking funds	—	—	—	—
On trust and investment funds	106.78	60.00	468.97	—
All other	494.82	949.28	327.95	984.79
NON-REVENUE.	\$13,583.16	\$49,330.30	\$38,206.97	\$31,995.55
Offsets to outlays	—	7,900.00	2,071.63	—
Departmental	—	7,900.00	2,071.63	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	11,000.00	33,025.00	30,000.00	24,362.80
Loans, general purposes	—	700.00	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	11,000.00	32,325.00	30,000.00	24,000.00
Unpaid warrants or orders, current year	—	—	—	362.80
Premiums	—	—	—	—
Transfers	35.29	—	728.01	—
From sinking funds	—	—	—	—
All other	35.29	—	728.01	—
Refunds	12.90	152.07	100.66	83.12
Agency, trust, and investment	2,534.97	8,253.23	5,306.67	7,549.63
Taxes and licenses for State	800.00	1,304.82	2,208.16	2,700.06
Taxes for county	1,495.47	2,016.36	2,051.00	4,671.67
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	18.90	4,692.05	740.31	54.96
All other	220.60	240.00	307.20	123.00
RECAPITULATION.				
Revenue and offsets to outlays	\$42,651.10	\$57,672.68	\$66,255.29	\$59,728.07
Premiums	—	—	—	—
Municipal indebtedness	11,000.00	33,025.00	30,000.00	24,362.80
Transfers and refunds	48.19	152.07	828.67	83.12
Agency, trust, and investment	2,534.97	8,253.23	5,306.67	7,549.63
Total receipts	\$56,234.26	\$99,102.98	\$102,390.63	\$91,723.62
Balance on hand, including funds	5,850.22	3,991.01	6,753.69	29.60
GRAND TOTAL	\$62,084.48	\$103,093.99	\$109,144.32	\$91,753.22

aded According to Population of 1935 — Continued.

PAYMENTS.	Leverett POPULATION 726	Becket POPULATION 723	Petersham POPULATION 718	Brewster POPULATION 715
Maintenance	\$39,306.96	\$48,184.74	\$59,049.17	\$51,966.84
<i>Departmental</i>	<i>39,306.96</i>	<i>47,300.70</i>	<i>58,305.25</i>	<i>51,966.84</i>
General government	1,309.12	3,485.74	3,171.08	5,109.24
Protection of persons and property	652.58	1,213.81	2,061.34	2,897.25
Health and sanitation	381.18	2,360.86	1,373.37	1,306.36
Highways	14,502.00	15,645.54	24,275.68	14,286.01
Charities	7,567.78	7,462.09	6,383.30	6,059.09
Soldiers' benefits	—	66.00	94.66	721.29
Schools	14,140.60	15,752.38	19,214.32	18,794.97
Libraries	420.67	175.00	368.58	500.00
Recreation	6.63	81.44	281.16	314.26
Pensions	—	—	—	—
Unclassified	326.40	1,057.84	1,081.76	1,978.37
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>884.04</i>	<i>743.92</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	220.45	924.23	466.56	927.56
<i>Loans, general purposes</i>	<i>220.45</i>	<i>924.23</i>	<i>466.56</i>	<i>927.56</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	2,151.35	12,907.63	3,664.50	1,480.41
<i>Departmental</i>	<i>2,151.35</i>	<i>12,907.63</i>	<i>3,664.50</i>	<i>1,480.41</i>
General government	—	—	—	494.90
Protection of persons and property	—	992.41	21.00	790.00
Health and sanitation	—	—	—	—
Highways	2,151.35	11,515.22	3,582.05	—
Charities	—	—	—	—
Schools	—	—	61.45	195.51
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	400.00	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	11,000.00	31,000.00	29,800.00	29,735.55
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>1,800.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>11,000.00</i>	<i>31,000.00</i>	<i>28,000.00</i>	<i>24,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,735.55</i>
Transfers	35.29	—	728.01	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>35.29</i>	<i>—</i>	<i>728.01</i>	<i>—</i>
Refunds	12.90	152.07	100.66	83.12
Agency, trust, and investment	2,630.13	9,097.34	5,393.30	7,549.63
<i>Taxes and licenses for State</i>	<i>800.00</i>	<i>1,304.82</i>	<i>2,208.16</i>	<i>2,700.00</i>
<i>Taxes for county</i>	<i>1,495.47</i>	<i>2,016.36</i>	<i>2,051.00</i>	<i>4,671.67</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>116.26</i>	<i>5,536.16</i>	<i>826.94</i>	<i>54.96</i>
<i>All other</i>	<i>218.40</i>	<i>240.00</i>	<i>307.20</i>	<i>123.00</i>
RECAPITULATION.				
Maintenance and interest	\$39,527.41	\$49,108.97	\$59,515.73	\$52,894.40
Permanent debt (except from sinking funds)	—	—	1,800.00	2,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	2,151.35	12,907.63	3,664.50	1,480.41
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	11,000.00	31,000.00	28,000.00	27,735.55
Transfers (except to sinking funds) and refunds	48.19	152.07	828.67	83.12
Agency, trust, and investment	2,630.13	9,097.34	5,393.30	7,549.63
Total payments	\$55,357.08	\$102,266.01	\$99,202.20	\$91,743.11
<i>Balance on hand, including funds</i>	<i>6,727.40</i>	<i>827.98</i>	<i>9,942.12</i>	<i>10.11</i>
GRAND TOTAL	\$62,084.48	\$103,093.99	\$109,144.32	\$91,753.22

TABLE I. — *Summary of Financial Transactions.* Town

RECEIPTS.	Princeton POPULATION 707	Granville POPULATION 704	Carlisle POPULATION 688	Richmond POPULATION 628
REVENUE.	\$69,086.14	\$69,176.96	\$51,378.93	\$36,292.51
General	52,089.08	61,898.16	40,456.58	32,003.47
Taxes	36,865.81	44,381.03	29,180.01	20,513.44
Property, poll, and income	36,654.55	43,799.27	28,676.83	20,331.11
Corporation, bank, etc.	211.26	581.76	503.18	182.36
Licenses and permits	10.00	8.00	67.50	44.00
Fines and forfeits	115.00	4.00	5.00	—
Grants and gifts	15,098.27	17,505.13	11,214.07	11,445.96
For expenses	15,098.27	17,505.13	11,164.07	11,445.96
For outlays	—	—	50.00	—
All other	—	—	—	—
Commercial	16,997.06	7,278.80	10,922.35	4,289.08
Special assessments	—	1.00	—	—
To meet expenses	—	1.00	—	—
To meet outlays	—	—	—	—
Privileges	1,206.61	1,192.52	1,561.81	981.16
Departmental	3,565.43	5,410.92	7,311.87	2,835.97
General government	214.98	208.00	—	5.00
Protection of persons and property	35.03	18.09	—	12.08
Health and sanitation	9.00	—	—	—
Highways	2,044.47	4,300.75	5,400.00	1,518.34
Charities	—	621.33	1,308.01	1,293.34
Soldiers' benefits	—	—	—	—
Schools	449.60	223.12	540.36	—
Libraries	10.35	6.80	2.00	7.21
Recreation	—	—	61.50	—
Unclassified	802.00	32.83	—	—
Public service enterprises	10,638.96	—	—	—
Electric light	10,638.96	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	303.44	—	500.50	6.56
Interest	1,282.62	674.36	1,548.17	465.43
On sinking funds	—	—	—	—
On trust and investment funds	653.39	308.76	760.70	57.19
All other	629.23	365.60	787.47	408.24
NON-REVENUE.	\$48,689.46	\$47,638.86	\$38,176.09	\$8,127.01
Offsets to outlays	4,949.83	10,808.35	4,486.18	3,497.61
Departmental	4,949.83	10,808.35	4,486.18	3,497.61
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	39,100.00	30,000.00	25,000.00	—
Loans, general purposes	3,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	36,100.00	30,000.00	25,000.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	67.04	1,514.05	1,465.15	1,447.69
From sinking funds	—	—	—	—
All other	67.04	1,514.05	1,465.15	1,447.69
Refunds	45.90	74.10	87.05	116.58
Agency, trust, and investment	4,526.69	5,242.36	7,137.71	3,065.13
Taxes and licenses for State	1,800.00	2,600.00	1,500.00	1,104.08
Taxes for county	1,678.00	2,447.96	1,492.25	1,706.15
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	658.69	—	3,918.06	6.50
All other	390.00	194.40	227.40	248.40
RECAPITULATION.				
Revenue and offsets to outlays	\$74,035.97	\$79,985.31	\$55,865.11	\$39,790.12
Premiums	—	—	—	—
Municipal indebtedness	39,100.00	30,000.00	25,000.00	—
Transfers and refunds	112.94	1,588.15	1,552.20	1,564.27
Agency, trust, and investment	4,526.69	5,242.36	7,137.71	3,065.13
Total receipts	\$117,775.60	\$116,815.82	\$89,555.02	\$44,419.52
Balance on hand, including funds	23,111.62	8,908.76	5,688.02	11,900.93
GRAND TOTAL	\$140,887.22	\$125,724.58	\$95,243.04	\$56,320.45

graded According to Population of 1935 — Continued.

PAYMENTS.	Princeton POPULATION 707	Granville POPULATION 704	Carlisle POPULATION 688	Richmond POPULATION 628
Maintenance	\$62,271.77	\$57,264.85	\$46,951.47	\$31,696.17
<i>Departmental</i>	<i>53,047.48</i>	<i>57,264.85</i>	<i>46,351.47</i>	<i>31,561.17</i>
General government	3,595.88	2,586.07	2,369.21	2,914.72
Protection of persons and property	2,335.25	640.70	1,442.27	361.12
Health and sanitation	1,895.31	676.77	501.47	912.00
Highways	21,809.53	25,786.83	22,026.52	9,784.40
Charities	2,870.97	3,060.52	3,446.58	3,188.23
Soldiers' benefits	229.99	—	45.00	250.26
Schools	17,266.25	22,255.55	15,753.44	12,329.62
Libraries	669.33	672.37	498.80	439.86
Recreation	107.38	13.26	98.22	7.23
Pensions	—	—	—	—
Unclassified	2,267.59	1,572.78	169.96	1,373.73
<i>Public service enterprises</i>	<i>8,739.84</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	8,739.84	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>484.45</i>	<i>—</i>	<i>600.00</i>	<i>135.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	811.56	1,695.86	219.93	20.00
<i>Loans, general purposes</i>	<i>777.81</i>	<i>1,695.86</i>	<i>219.93</i>	<i>20.00</i>
<i>Loans, public service enterprises</i>	<i>33.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	18,189.81	17,526.93	4,733.25	5,240.22
<i>Departmental</i>	<i>15,664.67</i>	<i>17,526.93</i>	<i>4,733.25</i>	<i>5,240.22</i>
General government	—	—	—	—
Protection of persons and property	1,299.15	—	1,260.91	—
Health and sanitation	—	—	—	—
Highways	12,534.55	13,138.00	3,400.00	5,240.22
Charities	—	—	—	—
Schools	1,830.97	4,388.93	—	—
Libraries	—	—	—	—
Recreation	—	—	72.34	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>2,525.14</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	2,525.14	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	32,300.00	32,750.00	30,000.00	400.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,700.00</i>	<i>2,750.00</i>	<i>—</i>	<i>400.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>29,600.00</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	67.04	1,514.05	1,465.15	1,447.69
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>67.04</i>	<i>1,514.05</i>	<i>1,465.15</i>	<i>1,447.69</i>
Refunds	45.90	74.10	87.05	116.58
Agency, trust, and investment	4,630.28	6,293.87	6,435.06	3,065.13
<i>Taxes and licenses for State</i>	<i>1,800.00</i>	<i>2,600.00</i>	<i>1,500.00</i>	<i>1,104.08</i>
<i>Taxes for county</i>	<i>1,678.00</i>	<i>2,447.96</i>	<i>1,492.25</i>	<i>1,706.15</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>762.28</i>	<i>1,051.51</i>	<i>3,213.61</i>	<i>6.50</i>
<i>All other</i>	<i>390.00</i>	<i>194.40</i>	<i>229.20</i>	<i>248.40</i>
RECAPITULATION.				
Maintenance and interest	\$63,083.33	\$58,960.71	\$47,171.40	\$31,716.17
Permanent debt (except from sinking funds)	2,700.00	2,750.00	—	400.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	18,189.81	17,526.93	4,733.25	5,240.22
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	29,600.00	30,000.00	30,000.00	—
Transfers (except to sinking funds) and refunds	112.94	1,588.15	1,552.20	1,564.27
Agency, trust, and investment	4,630.28	6,293.87	6,435.06	3,065.13
Total payments	\$118,316.36	\$117,119.66	\$89,891.91	\$41,985.79
Balance on hand, including funds	22,570.86	8,604.92	5,351.13	14,334.66
GRAND TOTAL	\$140,887.22	\$125,724.58	\$95,243.04	\$56,320.45

TABLE I. — *Summary of Financial Transactions. Town*

RECEIPTS.	Cummington POPULATION 610	Eastham POPULATION 606	Egremont POPULATION 569	Warwick POPULATION 565
REVENUE.	\$44,353.15	\$53,872.06	\$30,857.93	\$33,573.88
General	37,859.21	47,115.85	28,726.34	26,523.11
Taxes	21,342.54	37,595.78	19,716.49	13,880.66
Property, poll, and income	21,059.90	37,427.70	18,882.35	13,752.35
Corporation, bank, etc.	282.64	98.08	834.14	128.31
Licenses and permits	48.65	426.60	351.00	113.00
Fines and forfeits	25.00	12.00	10.00	—
Grants and gifts	16,443.12	9,097.81	8,648.85	12,529.45
For expenses	16,443.12	9,097.81	8,648.85	12,529.45
For outlays	—	—	—	—
All other	—	53.76	—	—
Commercial	6,493.94	6,756.21	2,131.59	7,050.74
Special assessments	—	49.75	—	—
To meet expenses	—	49.75	—	—
To meet outlays	—	—	—	—
Privileges	837.44	995.72	1,262.66	511.44
Departmental	4,422.05	3,479.32	610.15	5,743.96
General government	145.80	230.37	—	—
Protection of persons and property	48.04	77.40	20.00	49.65
Health and sanitation	—	948.32	—	23.63
Highways	2,153.07	—	—	4,669.60
Charities	1,301.22	1,283.06	474.72	679.50
Soldiers' benefits	48.00	170.00	—	60.00
Schools	725.92	733.10	—	226.66
Libraries	—	27.60	15.43	—
Recreation	—	—	—	—
Unclassified	—	9.47	—	34.92
Public service enterprises	369.70	—	—	—
Electric light	—	—	—	—
Water	369.70	—	—	—
All other	—	—	—	—
Cemeteries	7.55	—	—	102.00
Interest	857.90	2,231.42	358.78	693.34
On sinking funds	—	—	—	—
On trust and investment funds	408.85	1,102.96	—	340.95
All other	448.35	1,128.46	358.78	352.39
NON-REVENUE.	\$27,422.88	\$13,203.23	\$14,673.04	\$8,169.65
Offsets to outlays	5,999.60	—	4,800.00	2,999.94
Departmental	5,999.60	—	4,800.00	2,999.94
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	18,000.00	6,000.00	6,200.00	3,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	18,000.00	6,000.00	6,200.00	3,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	493.04	776.65	—	163.77
From sinking funds	—	—	—	—
All other	493.04	776.65	—	163.77
Refunds	36.42	331.55	22.26	1.29
Agency, trust, and investment	2,893.82	6,095.03	3,650.78	2,004.65
Taxes and licenses for State	800.00	1,700.00	1,304.82	600.00
Taxes for county	1,610.61	2,941.42	2,016.36	1,121.61
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	276.31	1,319.81	208.20	178.64
All other	207.00	133.80	121.40	104.40
RECAPITULATION.				
Revenue and offsets to outlays	\$50,352.75	\$53,872.06	\$35,657.93	\$36,573.79
Premiums	—	—	—	—
Municipal indebtedness	18,000.00	6,000.00	6,200.00	3,000.00
Transfers and refunds	529.46	1,108.20	22.26	165.06
Agency, trust, and investment	2,893.82	6,095.03	3,650.78	2,004.65
Total receipts	\$71,776.03	\$67,075.29	\$45,530.97	\$41,743.50
Balance on hand, including funds	2,617.06	7,333.10	3,998.65	8,326.39
GRAND TOTAL	\$74,393.09	\$74,408.39	\$49,529.62	\$50,069.89

graded According to Population of 1935 — Continued.

PAYMENTS.	Cummington POPULATION 610	Eastham POPULATION 606	Egremont POPULATION 569	Warwick POPULATION 565
Maintenance	\$35,579.80	\$41,473.65	\$25,501.11	\$33,994.13
<i>Departmental</i>	<i>35,285.13</i>	<i>41,473.57</i>	<i>25,479.73</i>	<i>33,631.70</i>
General government	1,509.63	6,243.39	1,980.49	2,300.39
Protection of persons and property	297.51	1,072.82	212.45	441.11
Health and sanitation	855.56	1,429.85	600.00	280.00
Highways	14,065.10	10,235.14	9,951.30	18,496.55
Charities	2,840.69	4,164.94	3,078.27	2,790.00
Soldiers' benefits	16.00	648.80	—	—
Schools	12,974.77	14,636.45	9,231.91	7,611.28
Libraries	174.72	745.23	148.47	560.70
Recreation	1,867.26	184.04	7.53	104.22
Pensions	—	—	—	—
Unclassified	683.89	2,112.91	269.31	1,047.45
<i>Public service enterprises</i>	<i>144.43</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	144.43	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>150.24</i>	<i>—</i>	<i>21.38</i>	<i>362.43</i>
Administration of trust funds	—	.08	—	—
Interest	486.18	38.25	129.47	275.00
<i>Loans, general purposes</i>	<i>486.18</i>	<i>38.25</i>	<i>129.47</i>	<i>275.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	8,551.46	1,342.29	6,697.12	4,649.92
<i>Departmental</i>	<i>8,551.46</i>	<i>1,342.29</i>	<i>6,697.12</i>	<i>4,649.92</i>
General government	54.00	500.00	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	8,030.01	494.26	6,408.60	4,649.92
Charities	—	—	—	—
Schools	467.45	—	288.52	—
Libraries	—	318.33	—	—
Recreation	—	29.70	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	18,600.00	6,000.00	6,200.00	4,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>17,600.00</i>	<i>6,000.00</i>	<i>6,200.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	493.04	776.65	—	163.77
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>493.04</i>	<i>776.65</i>	<i>—</i>	<i>163.77</i>
Refunds	36.42	331.55	22.26	1.29
Agency, trust, and investment	2,809.63	6,521.82	3,650.78	2,111.27
<i>Taxes and licenses for State</i>	<i>800.00</i>	<i>1,700.00</i>	<i>1,304.82</i>	<i>600.00</i>
<i>Taxes for county</i>	<i>1,610.51</i>	<i>2,941.42</i>	<i>2,016.36</i>	<i>1,121.61</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>192.12</i>	<i>1,746.60</i>	<i>208.20</i>	<i>285.26</i>
<i>All other</i>	<i>207.00</i>	<i>133.80</i>	<i>121.40</i>	<i>104.40</i>
RECAPITULATION.				
Maintenance and interest	\$36,065.98	\$41,511.90	\$25,630.58	\$34,269.13
Permanent debt (except from sinking funds)	1,000.00	—	—	1,000.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	8,551.46	1,342.29	6,697.12	4,649.92
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	17,600.00	6,000.00	6,200.00	3,000.00
Transfers (except to sinking funds) and refunds	529.46	1,108.20	22.26	165.06
Agency, trust, and investment	2,809.63	6,521.82	3,650.78	2,111.27
Total payments	\$66,556.53	\$56,484.21	\$42,200.74	\$45,195.38
<i>Balance on hand, including funds</i>	<i>7,836.56</i>	<i>17,924.18</i>	<i>7,328.88</i>	<i>4,874.51</i>
GRAND TOTAL	\$74,393.09	\$74,408.39	\$49,529.62	\$50,069.89

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plympton POPULATION 558	Truro POPULATION 541	Worthington POPULATION 530	Pelham POPULATION 504
REVENUE.	\$36,923.87	\$40,493.07	\$43,130.95	\$28,888.39
General	33,242.45	36,962.77	38,832.14	24,903.76
Taxes	24,300.46	28,974.86	20,733.62	16,072.31
Property, poll, and income	23,632.33	28,529.61	20,626.36	15,943.56
Corporation, bank, etc.	668.13	445.25	107.26	128.75
Licenses and permits	12.50	274.00	229.00	13.00
Fines and forfeits	—	—	52.00	—
Grants and gifts	8,929.49	7,713.91	17,817.52	8,818.45
For expenses	8,929.49	7,563.91	17,817.52	8,776.45
For outlays	—	150.00	—	42.00
All other	—	—	—	—
Commercial	3,681.42	3,530.30	4,298.81	3,984.63
Special assessments	53.75	93.50	—	—
To meet expenses	53.75	93.50	—	—
To meet outlays	—	—	—	—
Privileges	911.74	2,112.06	858.59	660.30
Departmental	1,700.25	327.10	2,658.84	3,019.60
General government	—	25.55	—	33.25
Protection of persons and property	10.64	44.03	7.83	2.53
Health and sanitation	—	—	—	418.28
Highways	—	—	2,118.00	36.53
Charities	1,113.04	178.34	490.23	1,647.46
Soldiers' benefits	370.00	54.00	—	—
Schools	199.02	—	42.78	881.25
Libraries	7.55	25.18	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	.30
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	346.50	199.17	20.00	55.94
Interest	669.18	798.47	761.38	248.79
On sinking funds	—	—	—	—
On trust and investment funds	—	325.00	404.25	70.62
All other	669.18	473.47	357.13	178.17
NON-REVENUE.	\$49,110.78	\$30,504.83	\$18,871.26	\$37,796.20
Offsets to outlays	1,500.00	—	7,049.24	12,607.01
Departmental	1,500.00	—	7,049.24	12,607.01
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	44,000.00	22,500.00	8,000.00	9,000.00
Loans, general purposes	24,000.00	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	22,500.00	8,000.00	9,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	523.25	6,045.45
From sinking funds	—	—	—	—
All other	—	—	523.25	6,045.45
Refunds	—	575.49	22.02	81.33
Agency, trust, and investment	3,610.78	7,429.34	3,276.75	10,062.41
Taxes and licenses for State	1,000.00	2,107.79	903.34	903.34
Taxes for county	1,170.40	3,633.52	1,811.82	1,811.82
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,167.38	1,440.83	387.59	7,166.65
All other	273.00	247.20	174.00	180.60
RECAPITULATION.				
Revenue and offsets to outlays	\$38,423.87	\$40,493.07	\$50,180.19	\$41,495.40
Premiums	—	—	—	—
Municipal indebtedness	44,000.00	22,500.00	8,000.00	9,000.00
Transfers and refunds	—	575.49	545.27	6,126.78
Agency, trust, and investment	3,610.78	7,429.34	3,276.75	10,062.41
Total receipts	\$86,034.65	\$70,997.90	\$62,002.21	\$66,684.59
Balance on hand, including funds	1,541.47	2,026.07	8,167.65	2,778.69
GRAND TOTAL	\$87,576.12	\$73,023.97	\$70,169.86	\$69,463.28

Graded According to Population of 1935 — Continued.

PAYMENTS.	Plympton POPULATION 558	Truro POPULATION 541	Worthington POPULATION 530	Pelham POPULATION 504
Maintenance	\$30,808.01	\$37,439.60	\$35,203.59	\$25,365.32
<i>Departmental</i>	<i>30,373.41</i>	<i>37,150.43</i>	<i>34,942.51</i>	<i>25,169.31</i>
General government	2,340.14	2,746.21	2,008.53	1,349.63
Protection of persons and property	1,599.39	3,736.15	451.99	438.24
Health and sanitation	984.22	1,031.50	495.25	221.75
Highways	7,293.29	11,648.06	16,453.28	8,186.91
Charities	5,504.93	1,771.44	2,035.04	3,929.74
Soldiers' benefits	528.00	—	—	520.00
Schools	11,563.38	13,841.16	12,491.14	10,010.13
Libraries	294.85	1,597.95	160.37	150.55
Recreation	78.34	10.55	6.03	6.03
Pensions	—	—	—	—
Unclassified	186.87	747.41	840.88	356.33
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>454.60</i>	<i>309.17</i>	<i>261.08</i>	<i>196.01</i>
Administration of trust funds	—	—	—	—
Interest	471.93	549.92	157.69	131.09
<i>Loans, general purposes</i>	<i>471.93</i>	<i>549.92</i>	<i>157.69</i>	<i>131.09</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	21,642.14	762.97	11,474.75	21,501.23
<i>Departmental</i>	<i>21,642.14</i>	<i>762.97</i>	<i>11,474.75</i>	<i>21,501.23</i>
General government	46.62	—	1,646.31	—
Protection of persons and property	479.47	—	—	84.62
Health and sanitation	—	410.57	—	—
Highways	2,566.66	352.40	9,828.44	12,338.41
Charities	—	—	—	—
Schools	18,549.39	—	—	9,078.20
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	20,000.00	21,000.00	8,000.00	9,300.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>—</i>	<i>300.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>19,000.00</i>	<i>20,000.00</i>	<i>8,000.00</i>	<i>9,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	—	523.25	6,045.45
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>523.25</i>	<i>6,045.45</i>
Refunds	—	575.49	22.02	81.33
Agency, trust, and investment	3,610.78	7,451.84	3,257.75	4,047.58
<i>Taxes and licenses for State</i>	<i>1,000.00</i>	<i>2,107.79</i>	<i>903.34</i>	<i>903.34</i>
<i>Taxes for county</i>	<i>1,170.40</i>	<i>3,633.52</i>	<i>1,811.82</i>	<i>1,811.82</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,167.38</i>	<i>1,463.33</i>	<i>568.59</i>	<i>1,151.82</i>
<i>All other</i>	<i>273.00</i>	<i>247.20</i>	<i>174.00</i>	<i>180.60</i>
RECAPITULATION.				
Maintenance and interest	\$31,279.94	\$37,989.52	\$35,361.28	\$25,496.41
Permanent debt (except from sinking funds)	1,000.00	1,000.00	—	300.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	21,642.14	762.97	11,474.75	21,501.23
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	19,000.00	20,000.00	8,000.00	9,000.00
Transfers (except to sinking funds) and refunds	—	575.49	545.27	6,126.78
Agency, trust, and investment	3,610.78	7,451.84	3,257.75	4,047.58
Total payments	\$76,532.86	\$67,779.82	\$58,639.05	\$66,472.00
Balance on hand, including funds	11,043.26	5,244.15	11,530.81	2,991.28
GRAND TOTAL	\$87,576.12	\$73,023.97	\$70,169.86	\$69,463.28

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Enfield POPULATION 495	Sandisfield POPULATION 471	Blandford POPULATION 469	Chesterfield POPULATION 445
REVENUE.	\$34,694.52	\$44,167.13	\$60,237.46	\$38,433.91
General	29,100.27	40,811.08	47,972.04	33,517.49
Taxes	17,902.37	20,819.27	30,334.98	18,641.00
Property, poll, and income	17,640.75	20,724.10	30,199.83	18,412.65
Corporation, bank, etc.	261.62	95.17	135.15	228.35
Licenses and permits	12.50	995.18	3.00	13.00
Fines and forfeits	27.90	162.00	100.00	40.00
Grants and gifts	11,157.50	18,834.63	17,534.06	14,823.49
For expenses	11,157.50	18,834.63	17,534.06	14,773.49
For outlays	—	—	—	50.00
All other	—	—	—	—
Commercial	5,594.25	3,356.05	12,265.42	4,916.42
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	1,089.78	384.17	921.72	649.90
Departmental	1 4,204.87	2,444.12	1,211.11	3,216.49
General government	107.45	3.00	5.20	—
Protection of persons and property	9.20	27.40	28.48	15.82
Health and sanitation	—	26.00	—	—
Highways	2,502.15	1,422.50	644.30	2,220.16
Charities	770.13	964.21	515.83	728.99
Soldiers' benefits	120.00	—	—	96.00
Schools	674.28	—	—	152.49
Libraries	—	1.01	17.28	—
Recreation	—	—	—	—
Unclassified	1 21.66	—	.02	3.03
Public service enterprises	61.50	—	8,183.14	—
Electric light	—	—	6,188.69	—
Water	61.50	—	1,994.45	—
All other	—	—	—	—
Cemeteries	136.60	—	146.43	7.60
Interest	101.50	527.76	1,803.02	1,042.43
On sinking funds	51.70	56.15	757.27	742.47
On trust and investment funds	49.80	471.61	1,045.75	299.96
All other	—	—	—	—
NON-REVENUE.	\$15,158.95	\$17,922.88	\$32,855.55	\$20,050.25
Offsets to outlays	—	5,999.98	9,400.00	4,625.00
Departmental	—	5,999.98	9,400.00	4,625.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	12,000.00	9,000.00	20,000.00	12,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	12,000.00	9,000.00	20,000.00	12,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	16.00	198.99	780.20	313.02
From sinking funds	—	—	—	—
All other	16.00	198.99	780.20	313.02
Refunds	172.31	25.46	92.29	30.14
Agency, trust, and investment	2,970.64	2,698.45	2,583.06	3,082.09
Taxes and licenses for State	903.34	1,000.00	1,101.00	900.00
Taxes for county	1,811.82	1,551.05	1,035.68	1,811.32
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	136.68	17.80	225.29	207.37
All other	118.80	129.60	221.09	163.40
RECAPITULATION.				
Revenue and offsets to outlays	\$34,694.52	\$50,167.11	\$69,637.46	\$43,058.91
Premiums	—	—	—	—
Municipal indebtedness	12,000.00	9,000.00	20,000.00	12,000.00
Transfers and refunds	188.31	224.45	872.49	343.16
Agency, trust, and investment	2,970.64	2,698.45	2,583.06	3,082.09
Total receipts	\$49,853.47	\$62,090.01	\$93,093.01	\$58,484.16
Balance on hand, including funds	4,002.68	2,132.72	6,671.04	9,497.08
GRAND TOTAL	\$53,856.15	\$64,222.73	\$99,764.05	\$67,981.24

1 Includes \$.26 from administration of trust funds.

Graded According to Population of 1935 — Continued.

PAYMENTS.	Enfield POPULATION 495	Sandisfield POPULATION 471	Blandford POPULATION 469	Chesterfield POPULATION 445
Maintenance	\$34,971.83	\$38,965.51	\$45,086.24	\$36,952.69
<i>Departmental</i>	<i>34,747.22</i>	<i>38,897.71</i>	<i>39,264.90</i>	<i>36,789.69</i>
General government	1,740.97	1,977.91	4,209.41	3,154.25
Protection of persons and property	607.63	89.03	795.65	296.48
Health and sanitation	286.00	409.97	414.24	1,251.24
Highways	14,118.98	19,502.84	17,465.70	16,122.53
Charities	4,466.20	2,919.44	1,393.85	2,701.17
Soldiers' benefits	834.50	—	188.93	164.35
Schools	10,704.47	13,418.44	13,062.91	11,673.05
Libraries	248.00	100.23	664.86	284.98
Recreation	45.72	5.72	254.98	5.42
Pensions	—	—	—	—
Unclassified	1,694.75	474.13	814.37	1,136.22
<i>Public service enterprises</i>	—	—	<i>5,312.46</i>	—
Electric light	—	—	3,599.67	—
Water	—	—	1,712.79	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>224.35</i>	<i>67.80</i>	<i>503.88</i>	<i>163.00</i>
<i>Administration of trust funds</i>	<i>.26</i>	—	<i>5.00</i>	—
Interest	318.89	329.58	1,721.69	160.06
<i>Loans, general purposes</i>	<i>318.89</i>	<i>329.58</i>	<i>421.19</i>	<i>160.06</i>
<i>Loans, public service enterprises</i>	—	—	<i>1,300.50</i>	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	—	7,999.97	17,812.49	6,301.49
<i>Departmental</i>	—	<i>7,999.97</i>	<i>12,876.59</i>	<i>6,301.49</i>
General government	—	—	—	—
Protection of persons and property	—	—	242.99	50.00
Health and sanitation	—	—	—	—
Highways	—	7,999.97	12,614.40	6,251.49
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	19.20	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	<i>4,935.90</i>	—
Electric light	—	—	1,166.69	—
Water	—	—	3,769.21	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	12,000.00	11,000.00	26,100.00	12,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	<i>1,000.00</i>	<i>6,100.00</i>	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>12,000.00</i>	<i>10,000.00</i>	<i>20,000.00</i>	<i>12,000.00</i>
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	16.00	198.99	780.20	313.02
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>16.00</i>	<i>198.99</i>	<i>780.20</i>	<i>313.02</i>
Refunds	172.31	25.46	92.29	30.14
Agency, trust, and investment	2,988.27	2,736.80	3,290.43	3,480.07
<i>Taxes and licenses for State</i>	<i>903.34</i>	<i>1,000.00</i>	<i>1,101.00</i>	<i>900.00</i>
<i>Taxes for county</i>	<i>1,811.82</i>	<i>1,551.05</i>	<i>1,035.68</i>	<i>1,811.32</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>154.31</i>	<i>56.15</i>	<i>932.47</i>	<i>605.35</i>
<i>All other</i>	<i>118.80</i>	<i>129.60</i>	<i>221.28</i>	<i>163.40</i>
RECAPITULATION.				
Maintenance and interest	\$35,290.72	\$39,295.09	\$46,807.93	\$37,112.75
Permanent debt (except from sinking funds)	—	1,000.00	6,100.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	—	7,999.97	17,812.49	6,301.49
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	12,000.00	10,000.00	20,000.00	12,000.00
Transfers (except to sinking funds) and refunds	188.31	224.45	872.49	343.16
Agency, trust, and investment	2,988.27	2,736.80	3,290.43	3,480.07
Total payments	\$50,467.30	\$61,256.31	\$94,883.34	\$59,237.47
<i>Balance on hand, including funds</i>	<i>3,388.85</i>	<i>2,966.42</i>	<i>4,880.71</i>	<i>8,743.77</i>
GRAND TOTAL	\$53,856.15	\$64,222.73	\$99,764.05	\$67,981.24

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Salem POPULATION 443	Oakham POPULATION 441	New Braintree POPULATION 436	Phillipston POPULATION 423
REVENUE.	\$48,146.36	\$34,446.32	\$37,319.96	\$33,883.76
General	34,410.11	27,722.24	29,492.04	27,646.12
Taxes	18,853.11	14,443.13	16,338.85	19,108.60
Property, poll, and income	18,774.61	14,383.99	16,225.31	19,029.79
Corporation, bank, etc.	78.50	59.14	113.54	78.81
Licenses and permits	7.00	10.50	3.00	32.00
Fines and forfeits	10.00	—	—	60.00
Grants and gifts	15,540.00	13,268.61	13,150.19	8,445.52
For expenses	15,540.00	13,268.61	13,150.19	8,445.52
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	13,736.25	6,724.08	7,827.92	6,237.64
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	1,519.38	795.19	479.04	545.44
Departmental	11,662.12	4,825.88	6,578.73	4,916.63
General government	—	45.00	79.90	263.03
Protection of persons and property	38.70	212.88	2.91	25.89
Health and sanitation	—	—	—	—
Highways	4,567.07	4,144.68	3,536.28	186.73
Charities	713.31	414.69	2,415.29	3,951.36
Soldiers' benefits	262.00	—	—	470.00
Schools	6,051.29	—	542.35	—
Libraries	10.00	3.63	—	—
Recreation	—	5.00	—	—
Unclassified	19.75	—	2.00	19.62
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	333.69	261.94	144.15	71.19
Interest	221.06	841.07	626.00	704.38
On sinking funds	—	—	—	—
On trust and investment funds	10.03	456.55	226.83	395.45
All other	211.03	384.52	399.17	308.93
NON-REVENUE.	\$5,270.25	\$19,413.26	\$22,477.25	\$40,921.59
Offsets to outlays	2,330.98	6,647.29	7,417.79	15,517.23
Departmental	2,330.98	6,647.29	7,417.79	15,517.23
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	7,928.02	12,500.00	17,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	7,500.00	12,500.00	17,000.00
Unpaid warrants or orders, current year	—	428.02	—	—
Premiums	—	—	—	—
Transfers	—	2,511.99	101.00	193.75
From sinking funds	—	—	—	—
All other	—	2,511.99	101.00	193.75
Refunds	38.14	295.61	161.45	121.62
Agency, trust, and investment	2,901.13	2,030.35	2,297.01	8,088.99
Taxes and licenses for State	700.00	702.59	802.96	600.00
Taxes for county	1,308.54	652.00	746.00	559.00
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	707.79	399.76	492.45	6,751.99
All other	184.80	276.00	255.60	178.00
RECAPITULATION.				
Revenue and offsets to outlays	\$50,477.34	\$41,093.61	\$44,737.75	\$49,400.99
Premiums	—	7,928.02	12,500.00	17,000.00
Municipal indebtedness	38.14	2,807.60	262.45	315.37
Transfers and refunds	2,901.13	2,030.35	2,297.01	8,088.99
Total receipts	\$53,416.61	\$53,859.58	\$59,797.21	\$74,805.35
Balance on hand, including funds	18,007.83	5,316.45	1,832.79	5,286.43
GRAND TOTAL	\$71,424.44	\$59,176.03	\$61,630.00	\$80,091.78

Graded According to Population of 1935 — Continued.

PAYMENTS.	New Salem POPULATION 443	Oakham POPULATION 441	New Braintree POPULATION 436	Phillipston POPULATION 423
Maintenance	\$50,155.47	\$33,151.65	\$38,499.03	\$32,638.07
<i>Departmental</i>	49,694.73	32,890.01	37,331.37	32,531.88
General government	1,343.53	2,016.02	4,915.33	3,319.21
Protection of persons and property	952.66	549.98	435.88	488.32
Health and sanitation	632.72	448.83	438.67	343.21
Highways	19,811.49	16,610.93	18,186.81	14,127.68
Charities	4,407.27	2,140.78	2,796.71	4,567.91
Soldiers' benefits	1,634.12	—	—	588.89
Schools	19,711.40	10,092.64	9,765.39	8,117.66
Libraries	231.34	495.89	194.82	385.57
Recreation	4.82	5.12	5.12	3.92
Pensions	—	—	—	—
Unclassified	965.38	529.82	592.64	579.51
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	460.74	261.64	1,167.66	116.19
<i>Administration of trust funds</i>	—	—	—	—
Interest	—	183.28	141.72	984.78
<i>Loans, general purposes</i>	—	183.28	141.72	984.78
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	5,227.03	9,789.07	7,202.76	18,661.44
<i>Departmental</i>	5,227.03	9,789.07	7,202.76	18,661.44
General government	—	—	92.50	80.00
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	5,227.03	9,789.07	7,110.26	18,581.44
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	8,470.00	10,200.00	14,650.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	970.00	200.00	650.00
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	7,500.00	10,000.00	14,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	—	2,511.99	101.00	193.75
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	—	2,511.99	101.00	193.75
Refunds	38.14	295.61	161.45	121.62
Agency, trust, and investment	3,221.36	4,663.01	2,295.14	8,097.39
<i>Taxes and licenses for State</i>	700.00	703.69	802.96	600.00
<i>Taxes for county</i>	1,308.54	653.00	746.00	559.00
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	1,029.82	3,032.42	506.78	6,751.99
<i>All other</i>	183.00	276.00	239.40	186.40
RECAPITULATION.				
Maintenance and interest	\$50,155.47	\$33,334.93	\$38,640.73	\$33,622.85
Permanent debt (except from sinking funds)	—	970.00	200.00	650.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	5,227.03	9,789.07	7,202.76	18,661.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	7,500.00	10,000.00	14,000.00
Transfers (except to sinking funds) and refunds	38.14	2,807.60	262.45	315.37
Agency, trust, and investment	3,221.36	4,663.01	2,295.14	8,097.39
Total payments	\$58,642.00	\$59,064.61	\$58,601.10	\$75,347.05
<i>Balance on hand, including funds</i>	12,782.44	111.42	3,028.90	4,744.73
GRAND TOTAL	\$71,424.44	\$59,176.03	\$61,630.00	\$80,091.78

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Dunstable POPULATION 419	Otis POPULATION 415	Windsor POPULATION 412	Hancock POPULATION 408
REVENUE.	\$41,666.42	\$37,553.20	\$32,869.42	\$29,801.23
General	29,275.50	34,303.84	28,320.90	24,198.82
<i>Taxes</i>	<i>15,784.28</i>	<i>20,623.27</i>	<i>12,006.63</i>	<i>14,319.88</i>
Property, poll, and income	15,491.32	20,194.70	12,732.86	14,176.63
Corporation, bank, etc.	292.96	428.57	173.77	143.25
<i>Licenses and permits</i>	<i>2.00</i>	<i>374.98</i>	<i>329.00</i>	<i>138.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>880.73</i>	<i>111.60</i>	<i>118.00</i>
<i>Grants and gifts</i>	<i>13,489.22</i>	<i>12,424.86</i>	<i>14,973.77</i>	<i>9,622.94</i>
For expenses	13,489.22	12,124.86	14,723.77	9,622.94
For outlays	—	300.00	250.00	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	12,390.92	3,249.36	4,548.52	5,602.41
<i>Special assessments</i>	<i>52.87</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses	52.87	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>658.67</i>	<i>682.25</i>	<i>594.55</i>	<i>620.28</i>
<i>Departmental</i>	<i>8,762.49</i>	<i>2,047.96</i>	<i>3,804.62</i>	<i>4,618.76</i>
General government	208.65	36.50	10.00	—
Protection of persons and property	93.50	44.33	10.20	3.31
Health and sanitation	.50	—	—	—
Highways	7,716.25	583.00	3,018.83	3,556.30
Charities	—	550.52	664.79	1,053.03
Soldiers' benefits	120.00	—	48.00	—
Schools	618.75	819.00	52.80	—
Libraries	4.84	2.50	—	—
Recreation	—	—	—	—
Unclassified	—	12.11	—	6.12
<i>Public service enterprises</i>	<i>494.26</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	494.26	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>602.94</i>	<i>7.20</i>	<i>19.25</i>	<i>87.55</i>
<i>Interest</i>	<i>1,819.69</i>	<i>511.95</i>	<i>130.10</i>	<i>275.82</i>
On sinking funds	—	—	—	—
On trust and investment funds	1,551.21	53.74	13.36	65.47
All other	268.48	458.21	116.74	210.35
NON-REVENUE.	\$22,755.27	\$21,250.13	\$10,105.38	\$41,709.31
Offsets to outlays	3,999.86	4,600.00	3,027.38	33,674.23
<i>Departmental</i>	<i>3,999.86</i>	<i>4,600.00</i>	<i>3,027.38</i>	<i>33,674.23</i>
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	16,000.00	14,000.00	5,000.00	6,000.00
<i>Loans, general purposes</i>	<i>4,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>11,500.00</i>	<i>14,000.00</i>	<i>5,000.00</i>	<i>6,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	82.24	13.36	171.21
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>82.24</i>	<i>13.36</i>	<i>171.21</i>
Refunds	73.70	204.81	87.96	8.11
Agency, trust, and investment	2,681.71	2,363.08	1,976.68	1,855.76
<i>Taxes and licenses for State</i>	<i>702.59</i>	<i>802.96</i>	<i>702.59</i>	<i>602.22</i>
<i>Taxes for county</i>	<i>696.39</i>	<i>1,240.84</i>	<i>1,085.73</i>	<i>930.63</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,108.73</i>	<i>157.88</i>	<i>16.16</i>	<i>162.71</i>
<i>All other</i>	<i>174.00</i>	<i>161.40</i>	<i>172.20</i>	<i>160.20</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$45,666.28	\$42,153.20	\$35,896.80	\$63,475.46
Premiums	—	—	—	—
Municipal indebtedness	16,000.00	14,000.00	5,000.00	6,000.00
Transfers and refunds	73.70	287.05	101.32	179.32
Agency, trust, and investment	2,681.71	2,363.08	1,976.68	1,855.76
Total receipts	\$64,421.69	\$58,803.33	\$42,974.80	\$71,510.54
<i>Balance on hand, including funds</i>	<i>3,026.46</i>	<i>2,274.59</i>	<i>7,935.88</i>	<i>1,481.50</i>
GRAND TOTAL	\$67,448.15	\$61,077.92	\$50,910.68	\$72,992.04

Graded According to Population of 1935 — Continued.

PAYMENTS.	Dunstable POPULATION 419	Otis POPULATION 415	Windsor POPULATION 412	Hancock POPULATION 408
Maintenance	\$33,094.42	\$31,653.79	\$29,998.53	\$25,986.83
<i>Departmental</i>	<i>31,859.12</i>	<i>31,504.02</i>	<i>29,829.28</i>	<i>25,691.71</i>
General government	1,739.51	1,965.40	1,389.64	2,171.42
Protection of persons and property	705.75	444.75	69.08	148.23
Health and sanitation	651.60	1,292.00	202.40	644.45
Highways	15,073.07	11,128.47	13,242.39	10,386.36
Charities	810.64	4,923.02	3,771.19	3,986.17
Soldiers' benefits	380.00	—	81.12	—
Schools	11,332.88	10,613.91	10,355.43	7,763.56
Libraries	765.84	192.87	39.52	223.69
Recreation	174.52	4.82	14.52	4.22
Pensions	—	—	—	—
Unclassified	225.31	938.78	663.99	363.61
<i>Public service enterprises</i>	<i>442.77</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	442.77	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>792.53</i>	<i>149.77</i>	<i>169.25</i>	<i>295.12</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	665.64	471.19	75.69	160.11
<i>Loans, general purposes</i>	<i>490.64</i>	<i>471.19</i>	<i>75.69</i>	<i>160.11</i>
<i>Loans, public service enterprises</i>	<i>175.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	11,132.01	8,588.07	5,602.42	36,870.22
<i>Departmental</i>	<i>10,393.50</i>	<i>8,588.07</i>	<i>5,602.42</i>	<i>36,870.22</i>
General government	—	—	123.23	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	4,999.83	8,588.07	5,479.19	36,870.22
Charities	—	—	—	—
Schools	5,093.67	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	300.00	—	—	—
<i>Public service enterprises</i>	<i>240.85</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	240.85	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>497.66</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	15,500.00	12,575.00	5,000.00	6,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,000.00</i>	<i>575.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>14,500.00</i>	<i>12,000.00</i>	<i>5,000.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	—	82.24	13.36	171.21
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>82.24</i>	<i>13.36</i>	<i>171.21</i>
Refunds	73.70	204.81	87.96	8.11
Agency, trust, and investment	2,816.80	2,334.58	1,989.93	1,750.02
<i>Taxes and licenses for State</i>	<i>702.59</i>	<i>802.96</i>	<i>702.59</i>	<i>602.22</i>
<i>Taxes for county</i>	<i>696.39</i>	<i>1,240.84</i>	<i>1,085.73</i>	<i>930.63</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>1,243.82</i>	<i>129.38</i>	<i>29.41</i>	<i>56.97</i>
<i>All other</i>	<i>174.00</i>	<i>161.40</i>	<i>172.20</i>	<i>160.20</i>
RECAPITULATION.				
Maintenance and interest	\$33,760.06	\$32,124.98	\$30,074.22	\$26,146.94
Permanent debt (except from sinking funds)	1,000.00	575.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	11,132.01	8,588.07	5,602.42	36,870.22
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	14,500.00	12,000.00	5,000.00	6,000.00
Transfers (except to sinking funds) and refunds	73.70	287.05	101.32	179.32
Agency, trust, and investment	2,816.80	2,334.58	1,989.93	1,750.02
Total payments	\$63,282.57	\$55,909.68	\$42,767.89	\$70,946.50
Balance on hand, including funds	4,165.58	5,168.24	8,142.79	2,045.54
GRAND TOTAL	\$67,448.15	\$61,077.92	\$50,910.68	\$72,992.04

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Florida POPULATION 405	Westhampton POPULATION 405	Boxborough POPULATION 404	Wendell POPULATION 397
REVENUE.	\$41,132.34	\$28,172.78	\$21,290.30	\$45,988.40
General	38,962.33	24,801.02	17,472.63	38,485.78
Taxes	30,538.46	11,939.53	8,342.02	28,789.82
Property, poll, and income	30,277.61	11,874.12	8,326.40	28,294.38
Corporation, bank, etc.	260.85	65.41	15.62	495.44
Licenses and permits	370.00	1.00	7.00	461.00
Fines and forfeits	—	117.15	—	5.00
Grants and gifts	8,053.87	12,744.24	9,123.61	9,229.96
For expenses	8,053.87	12,744.24	9,123.61	9,179.96
For outlays	—	—	—	50.00
All other	—	—	—	—
Commercial	2,170.01	3,370.86	3,817.67	7,502.62
Special assessments	—	—	207.14	—
To meet expenses	—	—	207.14	—
To meet outlays	—	—	—	—
Privileges	410.47	491.05	840.72	345.23
Departmental	1,616.39	2,604.26	1,866.72	6,828.21
General government	—	2.50	68.40	—
Protection of persons and property	13.75	30.00	6.22	12.16
Health and sanitation	—	—	—	305.21
Highways	275.00	541.25	1,723.00	4,229.00
Charities	62.91	1,009.83	11.13	1,954.90
Soldiers' benefits	—	—	—	20.00
Schools	1,262.50	1,020.68	—	301.99
Libraries	.23	—	53.00	4.65
Recreation	—	—	—	—
Unclassified	2.00	—	4.97	.30
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	10.00	—	90.41	58.59
Interest	133.15	275.55	812.68	270.59
On sinking funds	—	—	—	—
On trust and investment funds	—	102.18	452.43	102.27
All other	133.15	173.37	360.25	168.32
NON-REVENUE.	\$28,756.17	\$13,422.18	\$12,789.72	\$25,266.97
Offsets to outlays	3,999.69	6,300.00	4,000.00	5,000.00
Departmental	3,999.69	6,300.00	4,000.00	5,000.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	20,000.00	5,000.00	6,000.00	10,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	20,000.00	5,000.00	6,000.00	10,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	34.50	71.95	438.96	2,757.50
From sinking funds	—	—	—	—
All other	34.50	71.95	438.96	2,757.50
Refunds	37.71	30.10	39.17	11.13
Agency, trust, and investment	4,684.27	2,020.13	2,311.59	7,498.34
Taxes and licenses for State	1,806.67	602.22	602.22	1,600.00
Taxes for county	2,791.89	1,207.88	596.90	2,990.95
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	19.71	95.43	911.47	2,773.59
All other	66.00	114.60	201.00	133.80
RECAPITULATION.				
Revenue and offsets to outlays	\$45,132.03	\$34,472.78	\$25,290.30	\$50,988.40
Premiums	—	—	—	—
Municipal indebtedness	20,000.00	5,000.00	6,000.00	10,000.00
Transfers and refunds	72.21	102.05	478.13	2,768.63
Agency, trust, and investment	4,684.27	2,020.13	2,311.59	7,498.34
Total receipts	\$69,888.51	\$41,594.96	\$34,080.02	\$71,255.37
Balance on hand, including funds	12,782.96	8,845.65	947.82	7,824.86
GRAND TOTAL	\$82,671.47	\$50,440.61	\$35,027.84	\$79,080.23

Graded According to Population of 1935 — Continued.

PAYMENTS.	Florida POPULATION 405	Westhampton POPULATION 405	Boxborough POPULATION 404	Wendell POPULATION 397
Maintenance	\$35,491.67	\$24,054.51	\$20,783.10	\$41,980.94
<i>Departmental</i>	<i>55,343.95</i>	<i>24,054.51</i>	<i>20,576.70</i>	<i>41,882.72</i>
General government	1,943.21	880.99	1,316.56	2,954.80
Protection of persons and property	563.90	212.86	600.62	341.50
Health and sanitation	172.25	207.25	266.60	1,240.12
Highways	16,208.42	10,018.20	8,534.49	17,511.48
Charities	3,396.45	2,183.36	758.79	9,156.05
Soldiers' benefits	—	168.82	—	23.00
Schools	12,540.85	9,793.97	8,093.45	9,773.09
Libraries	114.94	175.63	108.46	88.00
Recreation	8.44	4.22	3.62	54.13
Pensions	—	—	—	—
Unclassified	395.49	409.21	894.11	740.55
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>39.63</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	39.63
Cemeteries	147.72	—	206.40	68.59
Administration of trust funds	—	—	—	—
Interest	463.46	66.67	130.00	155.27
<i>Loans, general purposes</i>	<i>463.46</i>	<i>66.67</i>	<i>130.00</i>	<i>155.27</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	13,178.60	7,511.74	5,210.50	9,722.30
<i>Departmental</i>	<i>13,178.60</i>	<i>7,511.74</i>	<i>5,210.50</i>	<i>9,722.30</i>
General government	40.00	—	—	70.00
Protection of persons and property	—	—	—	100.00
Health and sanitation	—	—	—	—
Highways	9,966.61	7,511.74	5,210.50	9,227.30
Charities	—	—	—	—
Schools	3,171.99	—	—	325.00
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	20,000.00	5,000.00	6,000.00	10,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>20,000.00</i>	<i>5,000.00</i>	<i>6,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	34.50	71.95	438.96	2,757.50
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>34.50</i>	<i>71.95</i>	<i>438.96</i>	<i>2,757.50</i>
Refunds	37.71	30.10	39.17	11.13
Agency, trust, and investment	4,669.27	2,020.13	2,325.06	7,558.09
<i>Taxes and licenses for State</i>	<i>1,806.67</i>	<i>602.22</i>	<i>602.22</i>	<i>1,600.00</i>
<i>Taxes for county</i>	<i>2,791.89</i>	<i>1,207.88</i>	<i>596.90</i>	<i>2,990.95</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4.71</i>	<i>95.43</i>	<i>924.94</i>	<i>2,833.34</i>
<i>All other</i>	<i>66.00</i>	<i>114.60</i>	<i>201.00</i>	<i>133.80</i>
RECAPITULATION.				
Maintenance and interest	\$35,955.13	\$24,121.18	\$20,913.10	\$42,136.21
Permanent debt (except from sinking funds)	—	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	13,178.60	7,511.74	5,210.50	9,722.30
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	20,000.00	5,000.00	6,000.00	10,000.00
Transfers (except to sinking funds) and refunds	72.21	102.05	478.13	2,768.63
Agency, trust, and investment	4,669.27	2,020.13	2,325.06	7,558.09
Total payments	\$73,875.21	\$38,755.10	\$34,926.79	\$72,185.23
<i>Balance on hand, including funds</i>	<i>8,796.26</i>	<i>11,985.51</i>	<i>101.05</i>	<i>6,895.00</i>
GRAND TOTAL	\$82,671.47	\$50,440.61	\$35,027.84	\$79,080.23

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Dana POPULATION 387	Wales POPULATION 382	Mashpee POPULATION 380	Heath POPULATION 368
REVENUE.	\$25,414.72	\$22,769.03	\$37,010.23	\$31,425.34
General	21,209.18	19,650.64	34,925.63	27,566.20
<i>Taxes</i>	<i>6,778.11</i>	<i>10,523.39</i>	<i>27,101.15</i>	<i>14,026.94</i>
Property, poll, and income	6,576.44	10,395.01	26,807.74	14,007.97
Corporation, bank, etc.	201.67	128.38	293.41	18.97
<i>Licenses and permits</i>	<i>63.00</i>	<i>258.00</i>	<i>312.17</i>	<i>6.00</i>
<i>Fines and forfeits</i>	<i>—</i>	<i>11.85</i>	<i>15.00</i>	<i>—</i>
<i>Grants and gifts</i>	<i>14,368.07</i>	<i>8,857.40</i>	<i>7,497.31</i>	<i>13,533.26</i>
For expenses	14,368.07	8,857.40	7,497.31	13,533.26
For outlays	—	—	—	—
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial	4,205.54	3,118.39	2,084.60	3,859.14
<i>Special assessments</i>	<i>—</i>	<i>—</i>	<i>35.74</i>	<i>—</i>
To meet expenses	—	—	35.74	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>667.99</i>	<i>576.75</i>	<i>526.92</i>	<i>355.62</i>
<i>Departmental</i>	<i>3,258.44</i>	<i>1,621.23</i>	<i>862.80</i>	<i>3,167.53</i>
General government	63.00	—	29.00	25.00
Protection of persons and property	146.38	2.49	1.70	4.84
Health and sanitation	—	—	232.64	—
Highways	2,561.61	70.03	8.00	1,353.40
Charities	205.75	612.18	591.46	809.49
Soldiers' benefits	260.00	—	—	—
Schools	—	930.64	—	974.80
Libraries	6.83	5.89	—	—
Recreation	—	—	—	—
Unclassified	14.87	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>165.39</i>	<i>321.35</i>	<i>—</i>	<i>—</i>
<i>Interest</i>	<i>113.72</i>	<i>599.06</i>	<i>659.14</i>	<i>335.99</i>
On sinking funds	—	—	—	—
On trust and investment funds	35.00	216.71	—	109.32
All other	78.72	382.35	659.14	226.67
NON-REVENUE.	\$11,941.53	\$19,692.12	\$44,926.31	\$8,984.08
Offsets to outlays	3,599.66	6,326.04	—	2,999.98
<i>Departmental</i>	<i>3,599.66</i>	<i>6,326.04</i>	<i>—</i>	<i>2,999.98</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	6,000.00	11,500.00	33,684.10	4,000.00
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>2,084.10</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>6,000.00</i>	<i>11,500.00</i>	<i>29,100.00</i>	<i>4,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	35.00	146.09	7,862.99	100.81
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	35.00	146.09	7,862.99	100.81
Refunds	290.93	27.53	290.87	10.72
Agency, trust, and investment	2,015.94	1,692.46	3,088.35	1,872.57
<i>Taxes and licenses for State</i>	<i>903.34</i>	<i>600.00</i>	<i>1,104.08</i>	<i>602.22</i>
<i>Taxes for county</i>	<i>839.00</i>	<i>564.91</i>	<i>1,903.27</i>	<i>1,121.61</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>156.60</i>	<i>367.35</i>	<i>—</i>	<i>37.74</i>
<i>All other</i>	<i>117.00</i>	<i>160.20</i>	<i>81.00</i>	<i>111.00</i>
RECAPITULATION.				
Revenue and offsets to outlays	\$29,014.38	\$29,095.07	\$37,010.23	\$34,425.32
Premiums	—	—	—	—
Municipal indebtedness	6,000.00	11,500.00	33,684.10	4,000.00
Transfers and refunds	325.93	173.62	8,153.86	111.53
Agency, trust, and investment	2,015.94	1,692.46	3,088.35	1,872.57
Total receipts	\$37,356.25	\$42,461.15	\$81,936.54	\$40,409.42
Balance on hand, including funds	27,629.13	2,083.59	1,581.83	8,135.98
GRAND TOTAL	\$64,985.38	\$44,544.74	\$83,518.37	\$48,545.40

Graded According to Population of 1935 — Continued.

PAYMENTS.	Dana POPULATION 387	Wales POPULATION 382	Mashpee POPULATION 380	Heath POPULATION 368
Maintenance	\$41,687.48	\$22,300.30	\$36,441.66	\$26,540.00
<i>Departmental</i>	<i>41,254.63</i>	<i>21,895.43</i>	<i>36,342.11</i>	<i>26,540.00</i>
General government	2,303.14	1,317.65	5,821.85	1,139.99
Protection of persons and property	1,186.55	467.06	2,469.37	231.75
Health and sanitation	533.32	304.18	1,046.53	215.00
Highways	18,905.00	7,252.64	6,948.22	11,649.20
Charities	2,825.63	4,520.18	6,413.75	2,181.62
Soldiers' benefits	120.00	—	1,359.19	73.00
Schools	14,061.61	7,399.20	11,549.65	10,679.85
Libraries	361.31	281.35	140.75	248.18
Recreation	156.33	3.92	6.03	13.92
Pensions	—	—	—	—
Unclassified	801.74	349.25	586.77	107.49
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	432.85	404.87	99.55	—
Administration of trust funds	—	—	—	—
Interest	167.17	263.84	1,112.34	242.27
<i>Loans, general purposes</i>	<i>167.17</i>	<i>263.84</i>	<i>1,112.34</i>	<i>242.27</i>
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Outlays	4,599.66	6,004.44	216.89	3,999.97
<i>Departmental</i>	<i>4,599.66</i>	<i>6,004.44</i>	<i>216.89</i>	<i>3,999.97</i>
General government	—	—	63.00	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	4,599.66	6,004.44	—	3,999.97
Charities	—	—	—	—
Schools	—	—	153.89	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	252.00	11,000.00	33,227.82	4,800.00
<i>From sinking funds</i>	—	—	—	—
From revenue and other sources	252.00	—	1,843.72	800.00
Bonds refunded, current year	—	—	2,084.10	—
Temporary loans (including revenue loans)	—	11,000.00	29,300.00	4,000.00
Warrants or orders, previous years	—	—	—	—
Transfers	35.00	146.09	7,862.99	100.81
<i>To sinking funds from revenue</i>	—	—	—	—
All other	35.00	146.09	7,862.99	100.81
Refunds	290.93	27.53	290.87	10.72
Agency, trust, and investment	2,024.73	1,763.08	3,088.35	1,881.08
<i>Taxes and licenses for State</i>	<i>903.34</i>	<i>600.00</i>	<i>1,104.08</i>	<i>602.22</i>
Taxes for county	839.00	564.91	1,903.27	1,121.61
Expenditures for grade crossings	—	—	—	—
Sinking and other permanent funds	165.39	437.97	—	46.25
All other	117.00	160.20	81.00	111.00
RECAPITULATION.				
Maintenance and interest	\$41,854.65	\$22,564.14	\$37,554.00	\$26,782.27
Permanent debt (except from sinking funds)	252.00	—	1,843.72	800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,599.66	6,004.44	216.89	3,999.97
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	2,084.10	—
Temporary loans	—	11,000.00	29,300.00	4,000.00
Transfers (except to sinking funds) and refunds	325.93	173.62	8,153.86	111.53
Agency, trust, and investment	2,024.73	1,763.08	3,088.35	1,881.08
Total payments	\$49,056.97	\$41,505.28	\$82,240.92	\$37,574.85
Balance on hand, including funds	15,928.41	3,039.46	1,277.45	10,970.55
GRAND TOTAL	\$64,985.38	\$44,544.74	\$83,518.37	\$48,545.40

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Plainfield POPULATION 332	Monterey POPULATION 325	Hawley POPULATION 308	Savoy POPULATION 299
REVENUE.	\$30,204.72	\$27,190.49	\$27,415.54	\$26,501.73
General	24,524.14	24,912.91	22,982.67	24,203.47
Taxes	11,750.94	16,412.67	9,250.56	11,275.60
Property, poll, and income	11,619.42	15,910.43	9,237.52	11,254.60
Corporation, bank, etc.	131.52	502.24	13.04	21.00
Licenses and permits	—	35.00	5.50	580.39
Fines and forfeits	190.00	—	—	20.00
Grants and gifts	12,583.20	8,465.24	13,726.61	12,327.48
For expenses	12,583.20	8,465.24	13,726.61	12,327.48
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	5,680.58	2,277.58	4,432.87	2,298.26
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	504.71	616.18	446.81	501.62
Departmental	4,672.11	1,121.44	3,684.13	1,370.21
General government	38.00	52.16	—	18.61
Protection of persons and property	—	65.10	2.70	5.76
Health and sanitation	—	—	—	260.71
Highways	3,176.00	559.50	1,229.40	830.00
Charities	256.00	244.25	449.08	159.13
Soldiers' benefits	120.00	—	—	96.00
Schools	1,062.54	153.50	2,002.95	—
Libraries	2.26	39.43	—	—
Recreation	—	—	—	—
Unclassified	17.31	7.50	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	—	51.40	—	—
Interest	503.76	488.56	301.93	426.43
On sinking funds	—	—	—	—
On trust and investment funds	121.53	—	66.21	—
All other	382.23	488.56	235.72	426.43
NON-REVENUE.	\$26,876.70	\$11,120.57	\$12,366.56	\$7,345.50
Offsets to outlays	10,174.50	2,998.08	3,014.81	—
Departmental	10,174.50	2,998.08	3,014.81	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	14,482.75	5,000.00	8,000.00	6,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	13,700.00	5,000.00	8,000.00	6,000.00
Unpaid warrants or orders, current year	782.75	—	—	—
Premiums	—	—	—	—
Transfers	264.72	—	66.21	—
From sinking funds	—	—	—	—
All other	264.72	—	66.21	—
Refunds	81.64	19.08	55.60	205.15
Agency, trust, and investment	1,873.09	3,103.41	1,229.94	1,140.35
Taxes and licenses for State	504.00	1,104.08	400.00	401.13
Taxes for county	1,006.57	1,706.15	747.74	620.42
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	246.72	194.18	—	—
All other	115.80	99.00	82.20	118.80
RECAPITULATION.				
Revenue and offsets to outlays	\$40,379.22	\$30,188.57	\$30,430.35	\$26,501.73
Premiums	—	—	—	—
Municipal indebtedness	14,482.75	5,000.00	8,000.00	6,000.00
Transfers and refunds	346.36	19.08	121.81	205.15
Agency, trust, and investment	1,873.09	3,103.41	1,229.94	1,140.35
Total receipts	\$57,081.42	\$38,311.06	\$39,782.10	\$33,847.23
Balance on hand, including funds	6,724.63	5,137.78	3,890.12	1,015.24
GRAND TOTAL	\$63,806.05	\$43,448.84	\$43,672.22	\$34,862.47

Graded According to Population of 1935 — Continued.

PAYMENTS.	Plainfield POPULATION 332	Monterey POPULATION 325	Hawley POPULATION 308	Savoy POPULATION 299
Maintenance	\$30,276.03	\$22,947.10	\$25,755.88	\$25,147.99
<i>Departmental</i>	<i>30,237.03</i>	<i>22,593.40</i>	<i>25,755.88</i>	<i>25,147.99</i>
General government	1,102.33	1,710.37	1,213.04	1,349.59
Protection of persons and property	136.93	353.15	113.02	117.08
Health and sanitation	651.40	339.50	171.40	895.20
Highways	15,492.47	11,629.80	10,480.83	13,694.67
Charities	993.76	1,484.08	2,034.76	1,229.04
Soldiers' benefits	—	—	—	216.00
Schools	10,275.74	6,087.00	11,658.76	7,438.22
Libraries	227.63	500.00	21.27	59.85
Recreation	3.62	97.57	3.01	3.01
Pensions	—	—	—	—
Unclassified	1,353.15	391.93	59.79	145.33
<i>Public service enterprises</i>	<i>9.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	9.00	—	—	—
<i>Cemeteries</i>	<i>30.00</i>	<i>353.70</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	294.10	31.66	182.64	125.94
<i>Loans, general purposes</i>	<i>294.10</i>	<i>31.66</i>	<i>182.64</i>	<i>125.94</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	15,825.09	6,618.48	3,999.98	1,078.43
<i>Departmental</i>	<i>15,825.09</i>	<i>6,618.48</i>	<i>3,999.98</i>	<i>1,078.43</i>
General government	—	58.81	—	—
Protection of persons and property	108.71	—	—	—
Health and sanitation	—	—	—	—
Highways	15,716.38	6,559.67	3,999.98	1,008.62
Charities	—	—	—	—
Schools	—	—	—	69.81
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	14,600.00	5,000.00	8,000.00	6,000.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>900.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>13,700.00</i>	<i>5,000.00</i>	<i>8,000.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	264.72	—	66.21	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>264.72</i>	<i>—</i>	<i>66.21</i>	<i>—</i>
Refunds	81.64	19.08	55.60	205.15
Agency, trust, and investment	1,747.90	3,103.41	1,229.94	1,140.35
<i>Taxes and licenses for State</i>	<i>504.00</i>	<i>1,104.08</i>	<i>400.00</i>	<i>401.13</i>
<i>Taxes for county</i>	<i>1,006.57</i>	<i>1,706.15</i>	<i>747.74</i>	<i>620.42</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>121.53</i>	<i>194.18</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>116.80</i>	<i>99.00</i>	<i>82.20</i>	<i>118.80</i>
RECAPITULATION.				
Maintenance and interest	\$30,570.13	\$22,978.76	\$25,938.52	\$25,273.93
Permanent debt (except from sinking funds)	900.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	15,825.09	6,618.48	3,999.98	1,078.43
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	13,700.00	5,000.00	8,000.00	6,000.00
Transfers (except to sinking funds) and refunds	346.36	19.08	121.81	205.15
Agency, trust, and investment	1,747.90	3,103.41	1,229.94	1,140.35
Total payments	\$63,089.48	\$37,719.73	\$39,290.25	\$33,697.86
Balance on hand, including funds	716.57	5,729.11	4,381.97	1,164.61
GRAND TOTAL	\$63,806.05	\$43,448.84	\$43,672.22	\$34,862.47

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	West Tisbury POPULATION 282	Rowe POPULATION 277	Coshen POPULATION 257	Chilmark POPULATION 253
REVENUE.	\$14,351.83	\$29,743.13	\$28,454.67	\$17,190.44
General	13,001.00	25,412.16	22,336.16	15,182.85
<i>Taxes</i>	9,920.10	16,095.49	10,601.87	11,511.54
Property, poll, and income	9,456.24	16,023.82	10,406.68	11,353.47
Corporation, bank, etc.	463.86	71.67	195.19	158.07
<i>Licenses and permits</i>	16.00	8.50	6.00	69.50
<i>Fines and forfeits</i>	—	—	25.00	3.00
<i>Grants and gifts</i>	3,064.90	9,308.17	11,703.29	3,598.81
For expenses	3,064.90	9,098.17	11,703.29	3,598.81
For outlays	—	210.00	—	—
All other	—	—	—	—
Commercial	1,350.83	4,330.97	6,118.51	2,007.59
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	750.06	252.89	435.70	536.44
<i>Departmental</i>	400.52	3,936.63	3,747.47	1,379.17
General government	—	13.50	26.00	41.00
Protection of persons and property	7.74	2.76	5.00	6.00
Health and sanitation	—	—	—	—
Highways	6.42	2,044.70	1,611.90	—
Charities	191.36	1,162.89	823.43	1,315.04
Soldiers' benefits	120.00	—	48.00	—
Schools	75.00	672.36	52.89	—
Libraries	—	.42	2.27	17.13
Recreation	—	—	—	—
Unclassified	—	40.00	1,177.98	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	71.76	6.55	158.56	25.50
<i>Interest</i>	128.49	134.90	1,776.78	66.48
On sinking funds	—	—	—	—
On trust and investment funds	128.49	73.90	1,536.67	66.48
All other	—	61.00	240.11	—
NON-REVENUE.	\$3,603.90	\$19,162.72	\$10,620.48	\$8,879.69
Offsets to outlays	—	4,000.00	1,500.00	—
<i>Departmental</i>	—	4,000.00	1,500.00	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	10,000.00	5,000.00	6,000.00
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds, refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	10,000.00	5,000.00	6,000.00
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers	21.55	1,233.41	498.35	50.74
<i>From sinking funds</i>	—	—	—	—
All other	21.55	1,233.41	498.35	50.74
Refunds	30.77	—	71.64	15.52
Agency, trust, and investment	3,551.58	3,929.31	3,550.49	2,813.43
<i>Taxes and licenses for State</i>	1,204.45	1,003.71	501.85	903.34
<i>Taxes for county</i>	2,251.89	1,869.34	1,006.57	1,688.92
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	46.64	959.66	1,905.87	128.77
All other	48.60	96.60	136.20	92.40
RECAPITULATION.				
Revenue and offsets to outlays	\$14,351.83	\$33,743.13	\$29,954.67	\$17,190.44
Premiums	—	—	—	—
Municipal indebtedness	—	10,000.00	5,000.00	6,000.00
Transfers and refunds	52.32	1,233.41	569.99	66.26
Agency, trust, and investment	3,551.58	3,929.31	3,550.49	2,813.43
Total receipts	\$17,955.73	\$48,905.85	\$39,075.15	\$26,070.13
Balance on hand, including funds	6,136.96	7,022.38	1,968.34	879.16
GRAND TOTAL	\$24,092.69	\$55,928.23	\$41,043.49	\$26,949.28

Graded According to Population of 1935 — Continued.

PAYMENTS.	West Tisbury POPULATION 282	Rowe POPULATION 277	Goshen POPULATION 257	Chilmark POPULATION 253
Maintenance	\$15,309.16	\$26,973.54	\$25,626.43	\$14,903.77
<i>Departmental</i>	<i>15,125.61</i>	<i>26,960.84</i>	<i>25,402.22</i>	<i>14,574.27</i>
General government	935.06	1,379.06	1,807.97	1,306.95
Protection of persons and property	675.48	260.50	209.45	569.16
Health and sanitation	191.85	425.41	354.40	349.65
Highways	5,552.54	12,117.57	8,764.14	3,718.19
Charities	1,099.22	2,382.97	1,783.73	3,097.32
Soldiers' benefits	120.00	271.00	4.00	—
Schools	6,412.90	9,665.36	9,860.08	5,234.59
Libraries	74.84	157.59	105.21	180.99
Recreation	5.72	55.42	3.31	4.82
Pensions	—	—	—	—
Unclassified	58.00	246.06	2,509.93	112.60
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>183.55</i>	<i>12.60</i>	<i>224.21</i>	<i>329.50</i>
<i>Administration of trust funds</i>	—	—	—	—
Interest	—	37.91	174.38	73.91
<i>Loans, general purposes</i>	—	<i>37.91</i>	<i>174.38</i>	<i>73.91</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	41.90	6,843.23	3,465.85	208.99
<i>Departmental</i>	<i>41.90</i>	<i>6,843.23</i>	<i>3,465.85</i>	—
General government	41.90	—	—	—
Protection of persons and property	—	—	49.35	—
Health and sanitation	—	—	—	—
Highways	—	5,500.12	2,000.59	—
Charities	—	—	—	—
Schools	—	40.00	—	—
Libraries	—	1,163.11	—	—
Recreation	—	140.00	—	—
Unclassified	—	—	1,415.91	—
<i>Public service enterprises</i>	—	—	—	179.08
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	179.08
<i>Cemeteries</i>	—	—	—	29.91
Municipal indebtedness	—	10,000.00	5,900.00	6,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	900.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	10,000.00	5,000.00	6,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	21.55	1,233.41	498.35	50.74
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	<i>21.55</i>	<i>1,233.41</i>	<i>498.35</i>	<i>50.74</i>
Refunds	30.77	—	71.64	15.52
Agency, trust, and investment	3,658.52	2,979.80	2,068.90	2,829.17
<i>Taxes and licenses for State</i>	<i>1,204.45</i>	<i>1,003.71</i>	<i>501.85</i>	<i>903.34</i>
<i>Taxes for county</i>	<i>2,251.89</i>	<i>1,869.34</i>	<i>1,006.57</i>	<i>1,688.92</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>153.58</i>	<i>10.15</i>	<i>424.28</i>	<i>144.51</i>
<i>All other</i>	<i>48.60</i>	<i>96.60</i>	<i>136.20</i>	<i>92.40</i>
RECAPITULATION.				
Maintenance and interest	\$15,309.16	\$27,011.45	\$25,800.81	\$14,977.68
Permanent debt (except from sinking funds)	—	—	900.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	41.90	6,843.23	3,465.85	208.99
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	10,000.00	5,000.00	6,000.00
Transfers (except to sinking funds) and refunds	52.32	1,233.41	569.99	66.26
Agency, trust, and investment	3,658.52	2,979.80	2,068.90	2,829.17
Total payments	\$19,061.90	\$48,067.89	\$37,805.55	\$24,082.10
Balance on hand, including funds	5,030.79	7,860.34	3,237.94	2,867.18
GRAND TOTAL	\$24,092.69	\$55,928.23	\$41,043.49	\$26,949.28

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leyden POPULATION 253	Washington POPULATION 252	Tyringham POPULATION 243	Monroe POPULATION 240
REVENUE.	\$25,967.48	\$26,634.91	\$20,838.24	\$17,829.29
General	23,623.62	24,008.71	18,949.18	16,596.91
Taxes	12,196.04	12,099.64	11,296.31	13,036.23
Property, poll, and income	12,136.92	12,066.94	11,248.70	10,568.15
Corporation, bank, etc.	59.12	32.70	47.61	2,468.08
Licenses and permits	—	406.50	10.50	140.00
Fines and forfeits	—	50.00	10.00	100.00
Grants and gifts	11,427.58	11,452.57	7,632.37	3,320.68
For expenses	11,427.58	11,452.57	7,632.37	3,320.68
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	2,343.86	2,626.20	1,889.06	1,232.38
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	295.98	440.62	435.22	477.49
Departmental	1,463.05	2,017.47	1,133.49	695.99
General government	29.21	5.00	24.00	—
Protection of persons and property	5.79	—	12.73	6.49
Health and sanitation	—	—	—	—
Highways	439.95	1,155.25	833.50	15.00
Charities	3.99	476.42	256.10	494.00
Soldiers' benefits	—	—	—	—
Schools	980.87	380.80	—	179.00
Libraries	2.24	—	7.16	1.50
Recreation	—	—	—	—
Unclassified	—	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	20.56	—	28.00	—
Interest	565.27	168.11	292.35	58.90
On sinking funds	—	—	—	—
On trust and investment funds	122.31	—	5.50	—
All other	442.96	168.11	286.85	58.90
NON-REVENUE.	\$9,634.87	\$12,393.18	\$17,464.65	\$6,894.24
Offsets to outlays	3,000.00	6,500.00	3,150.00	2,995.79
Departmental	3,000.00	6,500.00	3,150.00	2,995.79
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	4,000.00	5,000.00	12,500.00	—
Loans, general purposes	—	—	1,500.00	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded current year	—	—	—	—
Temporary loans (including revenue loans)	4,000.00	5,000.00	11,000.00	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	122.31	—	—	—
From sinking funds	—	—	—	—
All other	122.31	—	—	—
Refunds	4.70	9.15	139.59	105.88
Agency, trust, and investment	2,507.86	884.03	1,675.06	3,792.57
Taxes and licenses for State	501.85	301.11	602.22	1,304.82
Taxes for county	934.67	465.32	930.63	2,430.15
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	940.54	—	66.61	—
All other	124.80	117.60	75.60	57.60
RECAPITULATION.				
Revenue and offsets to outlays	\$28,967.48	\$33,134.91	\$23,988.24	\$20,825.08
Premiums	—	—	—	—
Municipal indebtedness	4,000.00	5,000.00	12,500.00	—
Transfers and refunds	127.01	9.15	139.59	105.88
Agency, trust, and investment	2,507.86	884.03	1,675.06	3,792.57
Total receipts	\$35,602.35	\$39,028.09	\$38,302.89	\$24,723.53
Balance on hand, including funds	5,005.87	4,711.36	1,170.93	11,730.52
GRAND TOTAL	\$40,608.22	\$43,739.45	\$39,473.82	\$36,454.05

Graded According to Population of 1935 — Continued.

PAYMENTS.	Leyden POPULATION 253	Washington POPULATION 252	Tyringham POPULATION 243	Monroe POPULATION 240
Maintenance	\$20,859.03	\$23,380.80	\$16,705.93	\$17,467.76
<i>Departmental</i>	<i>20,838.47</i>	<i>23,325.80</i>	<i>16,603.03</i>	<i>17,467.76</i>
General government	1,086.41	1,191.70	868.17	1,068.57
Protection of persons and property	197.87	128.48	49.94	45.62
Health and sanitation	95.50	613.52	140.00	235.50
Highways	7,591.88	12,216.38	6,347.09	6,955.99
Charities	1,024.89	1,499.62	1,811.29	947.33
Soldiers' benefits	—	—	—	—
Schools	10,616.88	7,382.50	7,071.40	8,002.61
Libraries	68.48	—	203.75	113.14
Recreation	3.01	2.41	13.71	6.03
Pensions	—	—	—	—
Unclassified	153.55	291.19	97.68	92.97
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>20.56</i>	<i>55.00</i>	<i>102.90</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	308.38	171.15	459.29	—
<i>Loans, general purposes</i>	<i>308.38</i>	<i>171.15</i>	<i>459.29</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,705.17	7,500.50	6,404.92	4,921.20
<i>Departmental</i>	<i>4,705.17</i>	<i>7,500.50</i>	<i>6,404.92</i>	<i>4,921.20</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	4,705.17	7,500.50	6,404.92	4,207.51
Charities	—	—	—	—
Schools	—	—	—	713.69
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	5,250.00	6,000.00	10,000.00	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>1,250.00</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>4,000.00</i>	<i>5,000.00</i>	<i>10,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers	122.31	—	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>122.31</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	4.70	9.15	139.59	105.88
Agency, trust, and investment	2,507.86	884.03	1,680.56	3,792.57
<i>Taxes and licenses for State</i>	<i>501.85</i>	<i>301.11</i>	<i>602.22</i>	<i>1,304.82</i>
<i>Taxes for county</i>	<i>934.67</i>	<i>465.32</i>	<i>930.63</i>	<i>2,430.15</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>946.54</i>	<i>—</i>	<i>72.11</i>	<i>—</i>
<i>All other</i>	<i>124.80</i>	<i>117.60</i>	<i>75.60</i>	<i>57.60</i>
RECAPITULATION.				
Maintenance and interest	\$21,167.41	\$23,551.95	\$17,165.22	\$17,467.76
Permanent debt (except from sinking funds)	1,250.00	1,000.00	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,705.17	7,500.50	6,404.92	4,921.20
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	4,000.00	5,000.00	10,000.00	—
Transfers (except to sinking funds) and refunds	127.01	9.15	139.59	105.88
Agency, trust, and investment	2,507.86	884.03	1,680.56	3,792.57
Total payments	\$33,757.45	\$37,945.63	\$35,390.29	\$26,287.41
<i>Balance on hand, including funds</i>	<i>6,850.77</i>	<i>5,793.82</i>	<i>4,083.53</i>	<i>10,166.64</i>
GRAND TOTAL	\$40,608.22	\$43,739.45	\$39,473.82	\$36,454.05

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Shutesbury POPULATION 239	Middlefield POPULATION 220	Greenwich POPULATION 219	Alford POPULATION 210
REVENUE.	\$26,585.03	\$19,235.34	\$24,103.37	\$18,265.57
General	23,622.39	17,546.00	21,479.74	16,984.70
Taxes	14,005.83	10,916.47	13,674.72	9,617.88
Property, poll, and income	13,852.55	10,838.19	13,446.91	9,497.82
Corporation, bank, etc.	153.28	78.28	127.81	119.56
Licenses and permits	6.34	5.00	175.67	4.00
Fines and forfeits	80.00	—	—	—
Grants and gifts	9,530.22	6,624.53	7,729.35	7,363.32
For expenses	9,530.22	6,624.53	7,729.35	7,363.32
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	2,962.64	1,689.34	2,623.63	1,280.87
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	252.89	400.55	469.02	303.18
Departmental	2,075.07	857.86	1,730.36	663.90
General government	—	122.20	—	52.00
Protection of persons and property	28.83	5.55	17.67	13.75
Health and sanitation	—	—	—	—
Highways	1,873.51	—	1,256.95	203.80
Charities	165.81	—	435.21	394.00
Soldiers' benefits	—	—	—	—
Schools	4.00	730.11	18.50	—
Libraries	—	—	2.03	.35
Recreation	—	—	—	—
Unclassified	2.92	—	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	2.25	53.99	329.02	53.83
Interest	632.43	376.94	95.23	259.96
On sinking funds	—	—	—	—
On trust and investment funds	350.74	93.46	46.73	51.44
All other	281.69	283.48	48.50	208.52
NON-REVENUE.	\$9,479.40	\$19,062.07	\$8,229.14	\$9,681.29
Offsets to outlays	3,000.00	8,599.83	—	2,250.00
Departmental	3,000.00	8,599.83	—	2,250.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	8,000.00	5,000.00	6,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	8,000.00	5,000.00	6,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	28.18	413.07	42.00	43.21
From sinking funds	—	—	—	—
All other	28.18	413.07	42.00	43.21
Refunds	127.13	—	9.16	27.83
Agency, trust, and investment	6,324.09	2,049.17	3,177.98	1,360.25
Taxes and licenses for State	602.22	501.85	903.34	401.48
Taxes for county	1,121.61	1,006.57	1,811.82	620.42
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	4,516.86	419.55	389.02	185.15
All other	83.40	121.20	73.80	153.20
RECAPITULATION.				
Revenue and offsets to outlays	\$29,585.03	\$27,835.17	\$24,103.37	\$20,515.57
Premiums	—	—	—	—
Municipal indebtedness	—	8,000.00	5,000.00	6,000.00
Transfers and refunds	155.31	413.07	51.16	71.04
Agency, trust, and investment	6,324.09	2,049.17	3,177.98	1,360.25
Total receipts	\$36,064.43	\$38,297.41	\$32,332.51	\$27,946.86
Balances on hand, including funds	12,724.64	547.85	4,790.49	395.80
GRAND TOTAL	\$48,789.07	\$38,845.26	\$37,123.00	\$28,342.66

Graded According to Population of 1935 — Continued.

PAYMENTS.	Shutesbury POPULATION 239	Middlefield POPULATION 220	Greenwich POPULATION 219	Alford POPULATION 210
Maintenance	\$20,966.04	\$17,679.59	\$21,408.72	\$15,027.58
<i>Departmental</i>	<i>20,883.64</i>	<i>17,563.59</i>	<i>21,078.70</i>	<i>14,943.07</i>
General government	1,129.18	1,138.74	979.93	1,185.84
Protection of persons and property	379.04	198.98	257.34	22.60
Health and sanitation	177.50	252.70	152.78	320.00
Highways	9,880.00	8,381.03	9,829.27	5,584.86
Charities	1,792.34	650.30	2,117.41	935.20
Soldiers' benefits	—	90.00	—	—
Schools	6,821.74	6,517.71	7,079.70	6,388.16
Libraries	121.64	55.55	254.24	50.00
Recreation	61.51	102.71	4.52	2.41
Pensions	—	—	—	—
Unclassified	520.69	175.87	403.51	454.00
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>82.40</i>	<i>116.00</i>	<i>330.02</i>	<i>84.51</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	39.10	199.94	95.10	260.77
<i>Loans, general purposes</i>	<i>39.10</i>	<i>199.94</i>	<i>95.10</i>	<i>260.77</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays	4,968.26	10,399.05	—	2,999.15
<i>Departmental</i>	<i>4,968.26</i>	<i>10,399.05</i>	<i>—</i>	<i>2,999.15</i>
General government	70.00	100.00	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	4,898.26	10,299.05	—	2,999.15
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	—	8,000.00	5,000.00	5,841.00
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>800.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>8,000.00</i>	<i>5,000.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,041.00</i>
Transfers	28.18	413.07	42.00	43.21
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>28.18</i>	<i>413.07</i>	<i>42.00</i>	<i>43.21</i>
Refunds	127.13	—	9.16	27.83
Agency, trust, and investment	6,345.15	1,729.56	3,182.71	1,387.01
<i>Taxes and licenses for State</i>	<i>602.22</i>	<i>501.85</i>	<i>903.34</i>	<i>401.48</i>
<i>Taxes for county</i>	<i>1,121.61</i>	<i>1,006.57</i>	<i>1,811.82</i>	<i>620.42</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>4,537.92</i>	<i>99.94</i>	<i>393.75</i>	<i>211.91</i>
<i>All other</i>	<i>83.40</i>	<i>121.20</i>	<i>73.80</i>	<i>153.20</i>
RECAPITULATION.				
Maintenance and interest	\$21,005.14	\$17,879.53	\$21,503.82	\$15,288.35
Permanent debt (except from sinking funds)	—	—	—	800.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	4,968.26	10,399.05	—	2,999.15
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	8,000.00	5,000.00	5,041.00
Transfers (except to sinking funds) and refunds	155.31	413.07	51.16	71.04
Agency, trust, and investment	6,345.15	1,729.56	3,182.71	1,387.01
Total payments	\$32,473.86	\$38,421.21	\$29,737.69	\$25,586.55
Balance on hand, including funds	16,315.21	424.05	7,385.31	2,756.11
GRAND TOTAL	\$48,789.07	\$38,845.26	\$37,123.00	\$28,342.66

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Holland POPULATION 201	Montgomery POPULATION 174	Gay Head POPULATION 158	Peru POPULATION 151
REVENUE.	\$21,062.52	\$15,268.61	\$5,389.46	\$14,612.91
General	18,376.69	13,909.99	4,946.12	14,202.25
Taxes	9,367.88	7,406.47	3,216.50	7,610.46
Property, poll, and income	9,183.50	7,342.80	3,184.62	7,515.92
Corporation, bank, etc.	184.38	63.67	31.88	94.54
Licenses and permits	456.99	—	49.00	4.00
Fines and forfeits	5.00	—	20.00	—
Grants and gifts	8,546.82	6,503.52	1,660.62	6,587.79
For expenses	8,546.82	6,478.66	1,660.62	6,587.79
For outlays	—	24.86	—	—
All other	—	—	—	—
Commercial	2,685.83	1,358.62	443.34	410.66
Special assessments	1.00	—	—	—
To meet expenses	1.00	—	—	—
To meet outlays	—	—	—	—
Privileges	188.04	267.31	304.30	158.27
Departmental	2,193.14	173.82	139.04	203.53
General government	11.15	70.00	—	—
Protection of persons and property	2.15	11.70	.69	1.18
Health and sanitation	—	—	—	—
Highways	1,742.44	—	—	52.25
Charities	374.00	—	17.00	150.10
Soldiers' benefits	—	60.00	120.00	—
Schools	—	—	—	—
Libraries	—	—	1.35	—
Recreation	—	—	—	—
Unclassified	63.40	32.12	—	—
Public service enterprises	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
Cemeteries	71.97	—	—	—
Interest	231.68	917.49	—	48.86
On sinking funds	—	—	—	—
On trust and investment funds	47.49	807.25	—	—
All other	184.19	110.24	—	48.86
NON-REVENUE.	\$10,974.00	\$12,361.47	\$2,734.04	\$6,081.28
Offsets to outlays	10,205.69	6,000.00	295.00	—
Departmental	10,205.69	6,000.00	295.00	—
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	—	5,500.00	1,500.00	5,000.00
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	—	5,500.00	1,500.00	5,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	35.28	—	—	—
From sinking funds	—	—	—	—
All other	35.28	—	—	—
Refunds	6.01	8.84	73.81	23.98
Agency, trust, and investment	727.02	852.63	865.23	1,057.30
Taxes and licenses for State	300.00	401.48	200.00	401.48
Taxes for county	282.45	376.60	375.32	620.42
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	71.97	10.95	271.31	—
All other	72.60	63.60	18.60	35.40
RECAPITULATION.				
Revenue and offsets to outlays	\$31,268.21	\$21,268.61	\$5,684.46	\$14,612.91
Premiums	—	—	—	—
Municipal indebtedness	—	5,500.00	1,500.00	5,000.00
Transfers and refunds	41.29	8.84	73.81	23.98
Agency, trust, and investment	727.02	852.63	865.23	1,057.30
Total receipts	\$32,036.52	\$27,630.08	\$8,123.50	\$20,694.19
Balance on hand, including funds	6,294.31	2,277.09	814.25	1,668.54
GRAND TOTAL	\$38,330.83	\$29,907.17	\$8,937.75	\$22,362.73

Graded According to Population of 1935 — Continued.

PAYMENTS	Holland POPULATION 201	Montgomery POPULATION 174	Gay Head POPULATION 158	Peru POPULATION 151
Maintenance	\$18,419.29	\$15,216.87	\$5,424.19	\$13,785.07
<i>Departmental</i>	<i>18,179.37</i>	<i>15,187.50</i>	<i>5,424.19</i>	<i>13,725.07</i>
General government	1,924.73	1,068.53	607.78	1,139.54
Protection of persons and property	146.85	193.48	77.61	9.21
Health and sanitation	104.96	175.28	56.00	15.00
Highways	7,437.23	7,111.20	155.61	7,200.03
Charities	1,303.51	227.59	695.00	42.11
Soldiers' benefits	—	70.00	120.00	—
Schools	6,951.26	5,836.55	3,578.14	4,649.90
Libraries	167.22	65.61	46.20	—
Recreation	51.81	2.11	1.81	2.11
Pensions	—	—	—	—
Unclassified	91.80	437.15	86.04	667.17
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>239.92</i>	<i>26.07</i>	—	<i>60.00</i>
<i>Administration of trust funds</i>	—	<i>3.30</i>	—	—
Interest	—	118.00	222.17	113.20
<i>Loans, general purposes</i>	—	<i>118.00</i>	<i>222.17</i>	<i>113.20</i>
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
Outlays	12,643.22	7,490.96	50.00	1,454.44
<i>Departmental</i>	<i>12,643.22</i>	<i>7,490.96</i>	<i>50.00</i>	<i>1,454.44</i>
General government	294.42	—	50.00	—
Protection of persons and property	—	49.72	—	—
Health and sanitation	—	—	—	—
Highways	12,194.37	7,053.24	—	1,454.44
Charities	—	—	—	—
Schools	154.43	—	—	—
Libraries	—	—	—	—
Recreation	—	388.00	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness	—	5,500.00	1,850.00	1,000.00
<i>From sinking funds</i>	—	—	—	—
<i>From revenue and other sources</i>	—	—	350.00	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	5,500.00	1,500.00	1,000.00
<i>Warrants or orders, previous years</i>	—	—	—	—
Transfers	35.28	—	—	—
<i>To sinking funds from revenue</i>	—	—	—	—
<i>All other</i>	35.28	—	—	—
Refunds	6.01	8.84	73.81	23.98
Agency, trust, and investment	739.23	852.63	867.84	1,057.30
<i>Taxes and licenses for State</i>	<i>300.00</i>	<i>401.48</i>	<i>200.00</i>	<i>401.48</i>
<i>Taxes for county</i>	<i>282.45</i>	<i>376.60</i>	<i>375.32</i>	<i>620.42</i>
<i>Expenditures for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>84.18</i>	<i>10.95</i>	<i>273.92</i>	—
<i>All other</i>	72.60	63.60	18.60	35.40
RECAPITULATION.				
Maintenance and interest	\$18,419.29	\$15,334.87	\$5,646.36	\$13,898.27
Permanent debt (except from sinking funds)	—	—	350.00	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,643.22	7,490.96	50.00	1,454.44
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	5,500.00	1,500.00	1,000.00
Transfers (except to sinking funds) and refunds	41.29	8.84	73.81	23.98
Agency, trust, and investment	739.23	852.63	867.84	1,057.30
Total payments	\$31,843.03	\$29,187.30	\$8,488.01	\$17,433.99
Balance on hand, including funds	6,487.80	719.87	449.74	4,928.74
GRAND TOTAL	\$38,330.83	\$29,907.17	\$8,937.75	\$22,362.73

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Tolland POPULATION 141	Gosnold POPULATION 129	New Ashford POPULATION 94	Mount Washington POPULATION 64
REVENUE.	\$19,140.29	\$13,706.21	\$7,487.62	\$10,280.60
General	18,149.50	13,401.39	7,201.37	9,272.46
Taxes	10,727.53	13,068.28	4,477.65	4,727.43
Property, poll, and income	10,633.75	13,014.89	4,455.02	4,713.24
Corporation, bank, etc.	93.78	53.39	22.63	14.19
Licenses and permits	3.00	4.00	615.00	1.00
Fines and forfeits	—	45.00	—	—
Grants and gifts	7,418.97	284.11	2,108.72	4,544.03
For expenses	7,418.97	284.11	2,108.72	4,544.03
For outlays	—	—	—	—
All other	—	—	—	—
Commercial	990.79	304.82	286.25	1,008.14
Special assessments	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
Privileges	245.01	8.57	102.41	178.65
Departmental	608.00	—	11.90	719.99
General government	—	—	—	—
Protection of persons and property	70.00	—	5.40	10.60
Health and sanitation	—	—	—	—
Highways	531.00	—	6.50	707.00
Charities	—	—	—	—
Soldiers' benefits	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	2.39
Recreation	—	—	—	—
Unclassified	7.00	—	—	—
Public service enterprises	—	280.00	—	—
Electric light	—	—	—	—
Water	—	280.00	—	—
All other	—	—	—	—
Cemeteries	—	—	—	—
Interest	137.78	16.25	171.94	109.50
On sinking funds	—	—	—	—
On trust and investment funds	—	—	—	50.48
All other	137.78	16.25	171.94	59.02
NON-REVENUE.	\$20,190.36	\$20,724.36	\$1,804.26	\$3,342.31
Offsets to outlays	8,000.00	10,794.19	1,199.93	2,500.00
Departmental	8,000.00	10,794.19	1,199.93	2,500.00
Public service enterprises	—	—	—	—
Cemeteries	—	—	—	—
Municipal indebtedness	11,000.00	5,000.00	—	—
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds, refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	11,000.00	5,000.00	—	—
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
Transfers	—	—	—	—
From sinking funds	—	—	—	—
All other	—	—	—	—
Refunds	163.15	26.48	8.68	11.68
Agency, trust, and investment	1,027.21	4,903.69	595.65	830.63
Taxes and licenses for State	501.85	1,706.30	200.74	301.11
Taxes for county	470.76	3,190.19	310.21	465.32
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	—	—	46.90	—
All other	54.60	7.20	37.80	64.20
RECAPITULATION.				
Revenue and offsets to outlays	\$27,140.29	\$24,500.40	\$8,687.55	\$12,780.60
Premiums	—	—	—	—
Municipal indebtedness	11,000.00	5,000.00	—	—
Transfers and refunds	163.15	26.48	8.68	11.68
Agency, trust, and investment	1,027.21	4,903.69	595.65	830.63
Total receipts	\$39,330.65	\$34,430.57	\$9,291.88	\$13,622.91
Balance on hand, including funds	1,406.91	1,560.37	127.08	7,175.35
GRAND TOTAL	\$40,737.56	\$35,990.94	\$9,418.96	\$20,798.26

Graded According to Population of 1935—Continued.

PAYMENTS.	Tolland POPULATION 141	Gosnold POPULATION 129	New Ashford POPULATION 94	Mount Washington POPULATION 64
Maintenance	\$16,016.29	\$10,986.53	\$5,261.90	\$9,011.51
<i>Departmental</i>	<i>16,004.69</i>	<i>7,439.18</i>	<i>5,251.90</i>	<i>8,996.51</i>
General government	813.68	2,383.04	837.82	713.45
Protection of persons and property	180.11	349.02	15.30	123.71
Health and sanitation	215.76	68.00	58.10	36.00
Highways	8,801.48	630.19	1,860.42	5,002.60
Charities	61.64	—	218.50	—
Soldiers' benefits	51.68	—	—	—
Schools	5,040.67	3,849.61	2,157.71	3,040.79
Libraries	75.00	52.72	—	25.00
Recreation	2.41	6.93	1.21	1.21
Pensions	—	—	—	—
Unclassified	762.26	99.67	102.84	53.75
<i>Public service enterprises</i>	<i>—</i>	<i>3,393.35</i>	<i>—</i>	<i>—</i>
Electric light	—	510.78	—	—
Water	—	1,854.00	—	—
All other	—	1,028.57	—	—
<i>Cemeteries</i>	<i>11.60</i>	<i>154.00</i>	<i>10.00</i>	<i>15.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest	215.02	143.36	—	—
<i>Loans, general purposes</i>	<i>215.02</i>	<i>143.36</i>	—	—
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	—	—
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	—	—
Outlays	10,012.38	13,294.19	2,599.83	3,479.94
<i>Departmental</i>	<i>10,012.38</i>	<i>10,794.19</i>	<i>2,599.83</i>	<i>3,479.94</i>
General government	—	—	—	—
Protection of persons and property	—	—	—	—
Health and sanitation	—	—	—	—
Highways	10,012.38	10,794.19	2,599.83	3,479.94
Charities	—	—	—	—
Schools	—	—	—	—
Libraries	—	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>
Electric light	—	2,500.00	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness	11,700.00	5,000.00	12.80	—
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>700.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>11,000.00</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>12.80</i>	<i>—</i>
Transfers	—	—	—	—
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds	163.15	26.48	8.68	11.68
Agency, trust, and investment	1,027.21	4,903.69	548.75	881.11
<i>Taxes and licenses for State</i>	<i>501.85</i>	<i>1,706.30</i>	<i>200.74</i>	<i>301.11</i>
<i>Taxes for county</i>	<i>470.76</i>	<i>3,190.19</i>	<i>310.21</i>	<i>465.32</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>50.48</i>
<i>All other</i>	<i>54.60</i>	<i>7.20</i>	<i>37.80</i>	<i>64.20</i>
RECAPITULATION.				
Maintenance and interest	\$16,231.31	\$11,129.89	\$5,261.90	\$9,011.51
Permanent debt (except from sinking funds)	700.00	—	—	—
Sinking fund requirements from revenue	—	—	—	—
Outlays	10,012.38	13,294.19	2,599.83	3,479.94
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	11,000.00	5,000.00	12.80	—
Transfers (except to sinking funds) and refunds	163.15	26.48	8.68	11.68
Agency, trust, and investment	1,027.21	4,903.69	548.75	881.11
Total payments	\$39,134.05	\$34,354.25	\$8,431.96	\$13,384.24
Balance on hand including funds	1,603.51	1,636.69	987.00	7,414.02
GRAND TOTAL	\$40,737.56	\$35,990.94	\$9,418.96	\$20,798.26

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.		Prescott POPULATION 18
REVENUE.		\$9,348.94
General		9,257.23
<i>Taxes</i>		2,372.48
Property, poll, and income		2,369.79
Corporation, bank, etc.		2.69
<i>Licenses and permits</i>		—
<i>Fines and forfeits</i>		—
<i>Grants and gifts</i>		6,884.75
For expenses		6,862.70
For outlays		22.05
<i>All other</i>		—
Commercial		91.71
<i>Special assessments</i>		—
To meet expenses		—
To meet outlays		—
<i>Privileges</i>		35.33
<i>Departmental</i>		.70
General government		.70
Protection of persons and property		—
Health and sanitation		—
Highways		—
Charities		—
Soldiers' benefits		—
Schools		—
Libraries		—
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		16.00
<i>Interest</i>		39.68
On sinking funds		—
On trust and investment funds		31.31
All other		8.37
NON-REVENUE.		\$423.99
Offsets to outlays		—
<i>Departmental</i>		—
<i>Public service enterprises</i>		—
<i>Cemeteries</i>		—
Municipal indebtedness		—
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
<i>Bonds, refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		—
<i>Unpaid warrants or orders, current year</i>		—
<i>Premiums</i>		—
Transfers		—
<i>From sinking funds</i>		—
<i>All other</i>		—
Refunds		3.87
Agency, trust, and investment		420.12
<i>Taxes and licenses for State</i>		100.37
<i>Taxes for county</i>		201.31
<i>Reimbursements for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		98.04
<i>All other</i>		20.40
RECAPITULATION.		
Revenue and offsets to outlays		\$9,348.94
Premiums		—
Municipal indebtedness		—
Transfers and refunds		3.87
Agency, trust, and investment		420.12
Total receipts		\$9,772.93
Balance on hand, including funds		2,460.27
GRAND TOTAL		\$12,233.20

PAYMENTS.		Prescott POPULATION 18
Maintenance		\$9,706.51
<i>Departmental</i>		<i>9,654.51</i>
General government		561.50
Protection of persons and property		67.40
Health and sanitation		—
Highways		6,579.91
Charities		420.01
Soldiers' benefits		—
Schools		1,769.98
Libraries		—
Recreation		.60
Pensions		—
Unclassified		255.11
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		<i>52.00</i>
<i>Administration of trust funds</i>		—
Interest		—
<i>Loans, general purposes</i>		—
<i>Loans, public service enterprises</i>		—
<i>Loans, cemeteries</i>		—
Outlays		44.10
<i>Departmental</i>		<i>44.10</i>
General government		—
Protection of persons and property		44.10
Health and sanitation		—
Highways		—
Charities		—
Schools		—
Libraries		—
Recreation		—
Unclassified		—
<i>Public service enterprises</i>		—
Electric light		—
Water		—
All other		—
<i>Cemeteries</i>		—
Municipal indebtedness		—
<i>From sinking funds</i>		—
<i>From revenue and other sources</i>		—
<i>Bonds refunded, current year</i>		—
<i>Temporary loans (including revenue loans)</i>		—
<i>Warrants or orders, previous years</i>		—
Transfers		—
<i>To sinking funds from revenue</i>		—
<i>All other</i>		—
Refunds		3.87
Agency, trust, and investment		451.43
<i>Taxes and licenses for State</i>		<i>100.37</i>
<i>Taxes for county</i>		<i>201.31</i>
<i>Expenditures for grade crossings</i>		—
<i>Sinking and other permanent funds</i>		<i>129.35</i>
<i>All other</i>		<i>20.40</i>
RECAPITULATION.		
Maintenance and interest		\$9,706.51
Permanent debt (except from sinking funds)		—
Sinking fund requirements from revenue		—
Outlays		44.10
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		—
Transfers (except to sinking funds) and refunds		3.87
Agency, trust, and investment		451.43
Total payments		\$10,205.91
Balance on hand, including funds		2,027.29
GRAND TOTAL		\$12,233.20

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (229 TOWNS).										POPULATION 398,799
REVENUE.										\$23,189,807.02
General	.	.	.	.	.	.	.	.	.	19,116,471.74
Taxes	.	.	.	.	.	.	.	.	.	16,251,147.16
Property, poll, and income	.	.	.	.	.	.	.	.	.	15,778,080.88
Corporation, bank, etc.	.	.	.	.	.	.	.	.	.	473,066.28
Licenses and permits	.	.	.	.	.	.	.	.	.	240,315.26
Fines and forfeits	.	.	.	.	.	.	.	.	.	36,464.60
Grants and gifts	.	.	.	.	.	.	.	.	.	2,587,486.71
For expenses	.	.	.	.	.	.	.	.	.	2,565,860.84
For outlays	.	.	.	.	.	.	.	.	.	21,625.87
All other	.	.	.	.	.	.	.	.	.	1,058.11
Commercial	.	.	.	.	.	.	.	.	.	4,073,335.28
Special assessments	.	.	.	.	.	.	.	.	.	24,527.82
To meet expenses	.	.	.	.	.	.	.	.	.	20,791.95
To meet outlays	.	.	.	.	.	.	.	.	.	3,735.87
Privileges	.	.	.	.	.	.	.	.	.	617,061.84
Departmental	.	.	.	.	.	.	.	.	.	¹ 1,532,506.97
General government	.	.	.	.	.	.	.	.	.	48,870.85
Protection of persons and property	.	.	.	.	.	.	.	.	.	15,864.49
Health and sanitation	.	.	.	.	.	.	.	.	.	38,496.52
Highways	.	.	.	.	.	.	.	.	.	383,899.53
Charities	.	.	.	.	.	.	.	.	.	711,993.25
Soldiers' benefits	.	.	.	.	.	.	.	.	.	38,541.71
Schools	.	.	.	.	.	.	.	.	.	262,522.03
Libraries	.	.	.	.	.	.	.	.	.	8,719.45
Recreation	.	.	.	.	.	.	.	.	.	2,411.60
Unclassified	.	.	.	.	.	.	.	.	.	¹ 21,187.54
Public service enterprises	.	.	.	.	.	.	.	.	.	1,277,214.42
Electric light	.	.	.	.	.	.	.	.	.	518,005.71
Water	.	.	.	.	.	.	.	.	.	748,329.38
All other	.	.	.	.	.	.	.	.	.	10,879.33
Cemeteries	.	.	.	.	.	.	.	.	.	96,439.97
Interest	.	.	.	.	.	.	.	.	.	526,584.26
On sinking funds	.	.	.	.	.	.	.	.	.	—
On trust and investment funds	.	.	.	.	.	.	.	.	.	185,540.13
All other	.	.	.	.	.	.	.	.	.	341,044.13
NON-REVENUE.										\$16,701,705.71
Offsets to outlays	.	.	.	.	.	.	.	.	.	1,350,015.28
Departmental	.	.	.	.	.	.	.	.	.	1,341,009.13
Public service enterprises	.	.	.	.	.	.	.	.	.	9,006.15
Cemeteries	.	.	.	.	.	.	.	.	.	—
Municipal indebtedness	.	.	.	.	.	.	.	.	.	12,474,596.05
Loans, general purposes	.	.	.	.	.	.	.	.	.	752,483.10
Loans, public service enterprises	.	.	.	.	.	.	.	.	.	533,000.00
Loans, cemeteries	.	.	.	.	.	.	.	.	.	—
Bonds refunded, current year	.	.	.	.	.	.	.	.	.	48,584.40
Temporary loans (including revenue loans)	.	.	.	.	.	.	.	.	.	11,109,723.13
Unpaid warrants or orders, current year	.	.	.	.	.	.	.	.	.	19,719.17
Premiums	.	.	.	.	.	.	.	.	.	6,086.25
Transfers	.	.	.	.	.	.	.	.	.	191,357.71
From sinking funds	.	.	.	.	.	.	.	.	.	—
All other	.	.	.	.	.	.	.	.	.	191,357.71
Refunds	.	.	.	.	.	.	.	.	.	79,323.11
Agency, trust, and investment	.	.	.	.	.	.	.	.	.	2,606,413.56
Taxes and licenses for State	.	.	.	.	.	.	.	.	.	821,453.81
Taxes for county	.	.	.	.	.	.	.	.	.	938,006.41
Reimbursements for grade crossings	.	.	.	.	.	.	.	.	.	—
Sinking and other permanent funds	.	.	.	.	.	.	.	.	.	744,714.44
All other	.	.	.	.	.	.	.	.	.	102,239.90
RECAPITULATION.										
Revenue and offsets to outlays	.	.	.	.	.	.	.	.	.	\$24,539,822.30
Premiums	.	.	.	.	.	.	.	.	.	6,086.25
Municipal indebtedness	.	.	.	.	.	.	.	.	.	12,468,509.80
Transfers and refunds	.	.	.	.	.	.	.	.	.	270,680.82
Agency, trust, and investment	.	.	.	.	.	.	.	.	.	2,606,413.56
Total receipts	.	.	.	.	.	.	.	.	.	\$39,891,512.73
Balance on hand, including funds	.	.	.	.	.	.	.	.	.	2,887,217.38
GRAND TOTAL	.	.	.	.	.	.	.	.	.	\$42,778,730.11

¹ Includes \$625.04 from administration of trust funds.

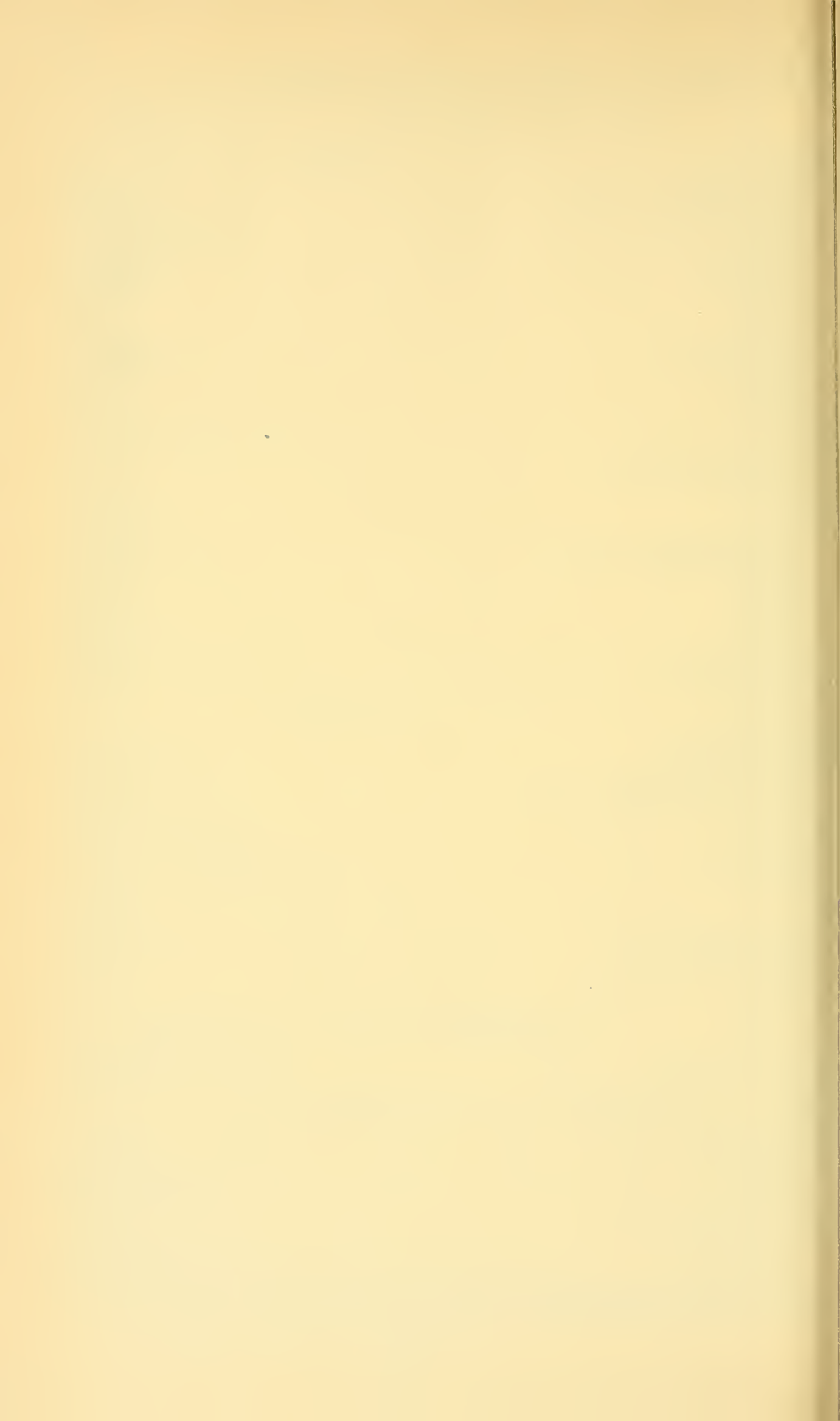
Graded According to Population of 1935 — Concluded.

AGGREGATE PAYMENTS (229 TOWNS).		POPULATION 398,799
Maintenance		\$19,621,990.03
<i>Departmental</i>		<i>18,562,074.01</i>
General government		1,326,820.78
Protection of persons and property		1,409,673.58
Health and sanitation		696,909.30
Highways		4,580,491.26
Charities		2,678,225.54
Soldiers' benefits		236,355.69
Schools		6,824,829.60
Libraries		272,229.33
Recreation		116,240.57
Pensions		7,776.67
Unclassified		412,521.69
<i>Public service enterprises</i>		<i>879,804.15</i>
Electric light		420,682.15
Water		451,019.74
All other		8,102.26
<i>Cemeteries</i>		<i>178,032.58</i>
Administration of trust funds		2,079.29
Interest		622,322.00
<i>Loans, general purposes</i>		<i>447,289.86</i>
<i>Loans, public service enterprises</i>		<i>175,032.14</i>
<i>Loans, cemeteries</i>		<i>-</i>
Outlays		3,613,140.14
<i>Departmental</i>		<i>3,029,669.11</i>
General government		37,069.95
Protection of persons and property		130,643.16
Health and sanitation		144,740.05
Highways		2,193,405.64
Charities		2,324.58
Schools		360,750.85
Libraries		35,398.55
Recreation		101,403.32
Unclassified		23,333.01
<i>Public service enterprises</i>		<i>566,951.82</i>
Electric light		58,444.90
Water		504,327.84
All other		4,179.08
<i>Cemeteries</i>		<i>16,519.21</i>
Municipal indebtedness		12,108,625.71
<i>From sinking funds</i>		<i>-</i>
<i>From revenue and other sources</i>		<i>1,291,399.02</i>
<i>Bonds refunded, current year</i>		<i>48,584.40</i>
<i>Temporary loans (including revenue loans)</i>		<i>10,713,182.05</i>
<i>Warrants or orders, previous years</i>		<i>55,460.24</i>
Transfers		191,357.71
<i>To sinking funds from revenue</i>		<i>-</i>
<i>All other</i>		<i>191,357.71</i>
Refunds		79,323.11
Agency, trust, and investment		2,579,653.11
<i>Taxes and licenses for State</i>		<i>821,203.72</i>
<i>Taxes for county</i>		<i>942,446.63</i>
<i>Expenditures for grade crossings</i>		<i>-</i>
<i>Sinking and other permanent funds</i>		<i>714,697.91</i>
<i>All other</i>		<i>101,304.95</i>

RECAPITULATION.

Maintenance and interest	\$20,244,312.03
Permanent debt (except from sinking funds)	1,291,399.02
Sinking fund requirements from revenue	-
Outlays	3,613,140.14
Permanent debt from sinking funds	-
Bonds refunded, current year	48,584.40
Temporary loans	10,768,642.29
Transfers (except to sinking funds) and refunds	270,680.82
Agency, trust, and investment	2,579,653.11
Total payments	\$38,816,411.81
Balance on hand, including funds	3,962,318.30
GRAND TOTAL	\$42,778,730.11

¹ Includes \$5,419.05 paid from offsets to outlays; \$4,000 paid from sea wall assessment reserve; \$1,000 county hospital debt paid from gifts for outlays.



DIVISION B

INDEBTEDNESS

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1934.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Blackstone . . .	\$70,586.18	\$30,400.00	\$5,134.00	—	\$35,000.00	\$52.18
Dudley . . .	50,000.00	14,000.00	—	\$16,000.00	20,000.00	—
Wilmington . . .	423,106.25	—	8,106.25	300,000.00	115,000.00	—
Leicester . . .	130,500.00	38,000.00	12,500.00	—	80,000.00	—
Westport . . .	145,660.00	25,160.00	—	2,500.00	118,000.00	—
Swansea . . .	95,000.00	70,000.00	—	—	25,000.00	—
Templeton . . .	135,974.00	74,000.00	6,974.00	—	55,000.00	—
Dalton . . .	108,700.00	88,700.00	—	—	20,000.00	—
Williamstown . . .	76,482.87	74,000.00	—	—	—	2,482.87
Oxford . . .	121,211.25	52,000.00	2,711.25	—	66,500.00	—
Lee . . .	121,000.00	1,000.00	—	—	120,000.00	—
Medfield . . .	252,000.00	45,000.00	—	177,000.00	30,000.00	—
Wrentham . . .	35,000.00	15,000.00	—	20,000.00	—	—
Provincetown . . .	108,000.00	67,000.00	—	13,000.00	28,000.00	—
Acushnet . . .	79,791.26	25,648.00	14,143.26	—	40,000.00	—
Holden . . .	127,350.00	71,000.00	—	36,350.00	20,000.00	—
Belchertown . . .	19,000.00	19,000.00	—	—	—	—
Ayer . . .	100,500.00	71,000.00	—	4,500.00	25,000.00	—
Weston . . .	401,000.00	180,000.00	—	206,000.00	15,000.00	—
Seituate . . .	911,900.00	32,900.00	—	729,000.00	150,000.00	—
Westford . . .	106,900.00	61,900.00	—	—	45,000.00	—
Sharon . . .	273,000.00	131,000.00	—	47,000.00	95,000.00	—
East Bridgewater . . .	112,500.00	—	—	32,500.00	80,000.00	—
Warren . . .	97,000.00	57,000.00	—	—	40,000.00	—
Rockport . . .	198,000.00	117,000.00	—	36,000.00	45,000.00	—
Barre . . .	20,000.00	—	—	—	20,000.00	—
Nantucket . . .	308,500.00	266,500.00	—	42,000.00	—	—
Cohasset . . .	126,000.00	126,000.00	—	—	—	—
East Longmeadow . . .	61,500.00	21,000.00	—	15,500.00	25,000.00	—
Holbrook . . .	100,500.00	60,500.00	—	—	40,000.00	—
West Bridgewater . . .	27,425.00	—	—	27,425.00	—	—
Wayland . . .	184,279.50	80,000.00	4,779.50	42,500.00	57,000.00	—
Bourne . . .	75,000.00	75,000.00	—	—	—	—
Medway . . .	117,382.26	34,500.00	7,882.26	35,000.00	40,000.00	—
North Brookfield . . .	25,000.00	—	—	—	25,000.00	—
Bedford . . .	98,800.00	66,000.00	—	22,800.00	10,000.00	—
Dighton . . .	72,000.00	72,000.00	—	—	—	—
Hopedale . . .	79,000.00	79,000.00	—	—	—	—
Bellingham . . .	65,000.00	30,000.00	—	—	35,000.00	—
Pepperell . . .	12,500.00	—	—	12,500.00	—	—
Wilbraham . . .	86,000.00	18,000.00	—	68,000.00	—	—
Deerfield . . .	97,200.00	82,200.00	—	—	15,000.00	—
Holliston . . .	59,000.00	39,000.00	—	—	20,000.00	—
Norton . . .	152,650.00	14,650.00	—	83,000.00	55,000.00	—
Rehoboth . . .	38,000.00	23,000.00	—	—	15,000.00	—
Kingston . . .	28,000.00	8,000.00	—	10,000.00	10,000.00	—
Hadley . . .	17,500.00	17,500.00	—	—	—	—
Hanover . . .	465,000.00	71,000.00	—	302,000.00	92,000.00	—
Lenox . . .	50,000.00	5,000.00	—	—	45,000.00	—
Acton . . .	74,000.00	29,000.00	—	—	45,000.00	—
Hull . . .	278,000.00	128,000.00	—	—	150,000.00	—
Hopkinton . . .	143,045.66	43,000.00	—	39,000.00	60,000.00	1,045.66
Lancaster . . .	9,000.00	—	—	9,000.00	—	—
Shirley . . .	17,500.00	17,500.00	—	—	—	—
Westwood . . .	—	—	—	—	—	—
Groton . . .	43,000.00	43,000.00	—	—	—	—
Manchester . . .	180,000.00	130,000.00	—	—	50,000.00	—
Ashland . . .	114,500.00	72,000.00	—	12,500.00	30,000.00	—
Hatfield . . .	50,000.00	40,000.00	—	—	10,000.00	—
Hanson . . .	141,000.00	18,000.00	—	67,000.00	56,000.00	—
Sutton . . .	35,000.00	—	—	—	35,000.00	—
Rutland . . .	31,965.00	5,965.00	—	11,000.00	15,000.00	—
Douglas . . .	8,000.00	8,000.00	—	—	—	—
Northborough . . .	78,600.00	23,600.00	—	55,000.00	—	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1934 — Continued.*

Towns. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Hardwick . . .	\$61,000.00	\$16,000.00	—	—	\$45,000.00	—
Harwich . . .	—	—	—	—	—	—
Charlton . . .	53,700.00	33,700.00	—	—	20,000.00	—
Avon . . .	56,212.22	13,000.00	\$23,212.22	—	20,000.00	—
North Reading . . .	65,068.45	27,250.00	2,818.45	—	35,000.00	—
Salisbury . . .	71,000.00	6,000.00	—	—	65,000.00	—
Duxbury . . .	62,000.00	62,000.00	—	—	—	—
Hamilton . . .	102,000.00	102,000.00	—	—	—	—
Groveland . . .	35,000.00	—	—	\$20,000.00	15,000.00	—
Merrimac . . .	43,400.00	14,400.00	—	4,000.00	25,000.00	—
Raynham . . .	45,500.00	37,500.00	—	—	8,000.00	—
Upton . . .	—	—	—	—	—	—
West Boylston . . .	1,000.00	1,000.00	—	—	—	—
Burlington . . .	54,054.45	24,339.34	9,715.11	—	20,000.00	—
Lunenburg . . .	—	—	—	—	—	—
Southborough . . .	327,700.00	33,700.00	—	294,000.00	—	—
Millis . . .	95,000.00	90,000.00	—	5,000.00	—	—
Yarmouth . . .	205,000.00	138,000.00	—	67,000.00	—	—
Norfolk . . .	32,500.00	—	—	—	32,500.00	—
Marshfield . . .	672,000.00	85,000.00	—	512,000.00	75,000.00	—
Ashburnham . . .	20,000.00	—	—	—	20,000.00	—
Chatham . . .	50,000.00	50,000.00	—	—	—	—
Dennis . . .	70,000.00	50,000.00	—	—	20,000.00	—
Georgetown . . .	95,000.00	—	—	95,000.00	—	—
Middleton . . .	25,000.00	5,000.00	—	—	20,000.00	—
Westminster . . .	49,400.00	36,200.00	—	—	13,200.00	—
Northfield . . .	9,000.00	9,000.00	—	—	—	—
Townsend . . .	160,277.52	5,000.00	—	124,000.00	30,000.00	\$1,277.52
Stockbridge . . .	74,500.00	49,500.00	—	—	25,000.00	—
Sturbridge . . .	75,000.00	1,000.00	—	69,000.00	5,000.00	—
Millville . . .	60,000.00	15,000.00	—	—	45,000.00	—
Lynnfield . . .	46,500.00	11,500.00	—	—	35,000.00	—
Marion . . .	17,000.00	3,000.00	—	14,000.00	—	—
Williamsburg . . .	23,000.00	23,000.00	—	—	—	—
Tisbury . . .	130,205.00	90,205.00	—	25,000.00	15,000.00	—
Freetown . . .	43,000.00	—	—	—	43,000.00	—
Sheffield . . .	—	—	—	—	—	—
Nahant . . .	171,700.00	61,000.00	—	50,700.00	60,000.00	—
Mattapoisett . . .	50,800.00	—	—	38,800.00	12,000.00	—
Norwell . . .	56,000.00	16,000.00	—	—	40,000.00	—
Cheshire . . .	30,400.00	20,400.00	—	—	10,000.00	—
Oak Bluffs . . .	125,750.00	115,750.00	—	—	10,000.00	—
Sudbury . . .	87,000.00	67,000.00	—	—	20,000.00	—
Pembroke . . .	280,000.00	88,000.00	—	192,000.00	—	—
Plainville . . .	17,008.30	6,000.00	—	5,800.00	—	5,208.30
Shelburne . . .	10,000.00	10,000.00	—	—	—	—
Newbury . . .	30,849.94	6,849.94	—	—	24,000.00	—
Lincoln . . .	25,000.00	—	—	—	25,000.00	—
Carver . . .	6,000.00	6,000.00	—	—	—	—
Sterling . . .	93,000.00	47,000.00	—	36,000.00	10,000.00	—
Colrain . . .	—	—	—	—	—	—
Buckland . . .	2,000.00	2,000.00	—	—	—	—
Southwick . . .	187,495.37	44,000.00	22,895.37	80,600.00	40,000.00	—
Littleton . . .	31,500.00	16,000.00	—	15,500.00	—	—
Sandwich . . .	54,500.00	34,500.00	—	—	20,000.00	—
Rowley . . .	21,400.00	9,000.00	—	2,400.00	10,000.00	—
Essex . . .	18,500.00	18,500.00	—	—	—	—
West Newbury . . .	34,200.00	5,200.00	—	—	29,000.00	—
Lakeville . . .	—	—	—	—	—	—
Orleans . . .	15,000.00	—	—	—	15,000.00	—
Edgartown . . .	80,000.00	80,000.00	—	—	—	—
Chester . . .	94,106.00	19,600.00	—	49,500.00	25,000.00	6.00
Boylston . . .	26,700.00	7,700.00	—	—	19,000.00	—
Huntington . . .	37,700.00	19,700.00	—	—	18,000.00	—

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1934 — Continued.*

Towns. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Clarksburg . . .	\$6,000.00	\$6,000.00	—	—	—	—
Tyngsborough . . .	31,675.00	6,675.00	—	—	\$25,000.00	—
Brookfield . . .	32,000.00	10,000.00	—	\$22,000.00	—	—
Dover . . .	69,000.00	54,000.00	—	—	15,000.00	—
Erving . . .	—	—	—	—	—	—
Russell . . .	117,850.00	52,450.00	—	48,400.00	17,000.00	—
Mendon . . .	—	—	—	—	—	—
West Brookfield . . .	36,000.00	4,000.00	—	10,500.00	21,500.00	—
Lanesborough . . .	2,617.50	1,717.50	\$900.00	—	—	—
Rochester . . .	—	—	—	—	—	—
Wenham . . .	15,000.00	15,000.00	—	—	—	—
Stow . . .	11,000.00	—	—	—	11,000.00	—
Sunderland . . .	27,750.00	22,750.00	—	—	5,000.00	—
Berkley . . .	8,600.00	6,000.00	—	—	2,600.00	—
Hinsdale . . .	5,500.00	500.00	—	—	5,000.00	—
West Stockbridge . . .	31,000.00	11,000.00	—	—	20,000.00	—
Whately . . .	1,600.00	1,600.00	—	—	—	—
Topsfield . . .	73,000.00	73,000.00	—	—	—	—
Berlin . . .	15,000.00	—	—	—	¹ 15,000.00	—
Hubbardston . . .	5,000.00	—	—	—	5,000.00	—
Gill . . .	4,133.32	4,133.32	—	—	—	—
Sherborn . . .	5,700.00	—	2,700.00	—	3,000.00	—
Bernardston . . .	—	—	—	—	—	—
Ashby . . .	9,300.00	9,300.00	—	—	—	—
Granby . . .	4,000.00	—	—	—	4,000.00	—
Southampton . . .	55,500.00	—	—	55,500.00	—	—
Conway . . .	1,000.00	1,000.00	—	—	—	—
Harvard . . .	—	—	—	—	—	—
Wellfleet . . .	29,313.66	2,000.00	—	—	19,098.13	\$8,215.53
East Brookfield . . .	7,000.00	—	—	1,000.00	6,000.00	—
Charlemont . . .	—	—	—	—	—	—
New Marlborough . . .	48,000.00	28,000.00	—	—	20,000.00	—
Ashfield . . .	—	—	—	—	—	—
Brimfield . . .	13,000.00	—	—	—	13,000.00	—
Hampden . . .	4,800.00	4,800.00	—	—	—	—
Royalston . . .	7,500.00	—	—	—	7,500.00	—
Halifax . . .	19,000.00	6,000.00	—	—	13,000.00	—
Bolton . . .	—	—	—	—	—	—
Paxton . . .	100,000.00	10,000.00	—	85,000.00	² 5,000.00	—
Boxford . . .	4,000.00	4,000.00	—	—	—	—
Leverett . . .	—	—	—	—	—	—
Becket . . .	13,025.00	700.00	—	—	12,325.00	—
Petersham . . .	5,000.00	—	—	—	5,000.00	—
Brewster . . .	4,362.80	4,000.00	—	—	—	362.80
Princeton . . .	18,500.00	3,000.00	—	500.00	15,000.00	—
Granville . . .	17,250.00	17,250.00	—	—	—	—
Carlisle . . .	—	—	—	—	—	—
Richmond . . .	—	—	—	—	—	—
Cummington . . .	5,300.00	300.00	—	—	5,000.00	—
Eastham . . .	—	—	—	—	—	—
Egremont . . .	—	—	—	—	—	—
Warwick . . .	5,000.00	5,000.00	—	—	—	—
Plympton . . .	35,000.00	26,000.00	—	—	9,000.00	—
Truro . . .	7,500.00	—	—	—	7,500.00	—
Worthington . . .	—	—	—	—	—	—
Pelham . . .	—	—	—	—	—	—
Enfield . . .	—	—	—	—	—	—
Sandisfield . . .	1,000.00	1,000.00	—	—	—	—
Blandford . . .	30,100.00	2,500.00	—	27,600.00	—	—
Chesterfield . . .	—	—	—	—	—	—
New Salem . . .	—	—	—	—	—	—
Oakham . . .	428.02	—	—	—	—	428.02
New Braintree . . .	2,500.00	—	—	—	2,500.00	—
Phillipston . . .	14,000.00	2,000.00	—	—	12,000.00	—

¹ Includes \$5,000 anticipation of highway reimbursement from State and county.² In anticipation of highway reimbursement from State and county.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1934 — Concluded.*

TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	Temporary Loans (Revenue and Other)	Warrants or Orders
Dunstable	\$11,750.00	\$5,000.00	—	\$3,250.00	\$3,500.00	—
Otis	4,575.00	575.00	—	—	4,000.00	—
Windsor	—	—	—	—	—	—
Hancock	—	—	—	—	—	—
Florida	—	—	—	—	—	—
Westhampton	—	—	—	—	—	—
Boxborough	—	—	—	—	—	—
Wendell	—	—	—	—	—	—
Dana	6,000.00	—	—	—	6,000.00	—
Wales	3,500.00	—	—	—	3,500.00	—
Mashpee	16,840.38	—	\$3,740.38	—	¹ 13,100.00	—
Heath	4,600.00	600.00	—	—	4,000.00	—
Plainfield	782.75	—	—	—	—	\$782.75
Monterey	—	—	—	—	—	—
Hawley	—	—	—	—	—	—
Savoy	—	—	—	—	—	—
West Tisbury	—	—	—	—	—	—
Rowe	—	—	—	—	—	—
Goshen	900.00	900.00	—	—	—	—
Chilmark	—	—	—	—	—	—
Leyden	4,000.00	4,000.00	—	—	—	—
Washington	1,000.00	1,000.00	—	—	—	—
Tyringham	7,500.00	1,500.00	—	—	6,000.00	—
Monroe	—	—	—	—	—	—
Shutesbury	—	—	—	—	—	—
Middlefield	—	—	—	—	—	—
Greenwich	—	—	—	—	—	—
Alford	2,000.00	—	—	—	2,000.00	—
Holland	—	—	—	—	—	—
Montgomery	—	—	—	—	—	—
Gay Head	3,500.00	3,500.00	—	—	—	—
Peru	4,000.00	—	—	—	4,000.00	—
Tolland	700.00	700.00	—	—	—	—
Gosnold	—	—	—	—	—	—
New Ashford	—	—	—	—	—	—
Mount Washington . .	—	—	—	—	—	—
Prescott	—	—	—	—	—	—
229 Towns	\$13,418,089.91	\$5,253,568.10	\$128,212.05	\$4,428,125.00	\$3,588,323.13	\$19,861.63

¹ Includes \$500 anticipation of highway reimbursement from State.

TABLE III. — *Relation of Indebtedness to Valuation — 1934.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, including motor vehicles, as of April 1, 1934, together with the supplemental assessment of December, 1934.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of revenue loans, other temporary loans such as are found in Berlin, Paxton and Mashpee (see footnotes on Table II), tax title loans, and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 72 towns which showed no funded or fixed debt.

	TOWNS. (Population under 5,000)	Population of 1935	Percentage of Net Debt of Valuation	Valuation of 1934 including Motor Vehicles	Net Funded or Fixed Debt
1	Southborough	2,109	10.2	\$3,212,957	\$327,700.00
2	Hanover	2,709	9.8	3,788,098	373,000.00
3	Pembroke	1,621	9.7	2,894,774	280,000.00
4	Paxton	731	9.6	988,294	95,000.00
5	Medfield	4,162	7.8	2,853,426	222,000.00
6	Marshfield	2,073	7.6	7,831,662	597,000.00
7	Wilmington	4,493	6.6	4,555,078	300,000.00
8	Southwick	1,540	6.3	1,987,296	124,600.00
9	Scituate	3,846	5.8	13,184,983	761,900.00
10	Southampton	954	5.8	964,050	55,500.00
11	Townsend	1,942	5.4	2,370,198	129,000.00
12	Georgetown	2,009	5.4	1,763,184	95,000.00
13	Chester	1,362	5.2	1,334,484	69,100.00
14	Sturbridge	1,918	5.1	1,382,424	70,000.00
15	Sterling	1,556	4.2	1,972,971	83,000.00
16	Norton	2,925	4.1	2,378,251	97,650.00
17	Yarmouth	2,095	4.1	5,019,469	205,000.00
18	Weston	3,848	3.7	10,358,951	386,000.00
19	Northborough	2,396	3.7	2,135,277	78,600.00
20	Blandford	469	3.6	824,678	30,100.00
21	Plympton	558	3.6	728,830	26,000.00
22	Holden	3,914	3.1	3,417,287	107,350.00
23	Ashland	2,497	3.1	2,729,977	84,500.00
24	Hanson	2,417	3.0	2,793,007	85,000.00
25	Millis	2,098	3.0	3,132,524	95,000.00
26	Bedford	3,185	2.9	3,035,547	88,800.00
27	Sharon	3,683	2.8	6,319,403	178,000.00
28	Hopkinton	2,616	2.8	2,966,621	82,000.00
29	Wilbraham	2,969	2.7	3,184,401	86,000.00
30	Sudbury	1,638	2.7	2,493,912	67,000.00
31	Warren	3,662	2.6	2,207,595	57,000.00
32	Rockport	3,634	2.6	5,936,000	153,000.00
33	Oak Bluffs	1,657	2.5	4,583,788	115,750.00
34	Nantucket	3,495	2.5	12,231,139	308,500.00
35	Russell	1,283	2.5	4,024,994	100,850.00
36	Templeton	4,302	2.5	2,989,551	74,000.00
37	Brookfield	1,309	2.4	1,355,888	32,000.00
38	Topsfield	1,113	2.3	3,151,120	73,000.00
39	Gay Head	158	2.2	155,694	3,500.00
40	Westminster	1,965	2.2	1,600,697	36,200.00
41	Tisbury	1,822	2.1	5,459,899	115,205.00
42	Sunderland	1,182	2.1	1,080,364	22,750.00
43	Medway	3,268	2.1	3,317,879	69,500.00
44	Wayland	3,346	2.1	5,880,192	122,500.00
45	Dighton	3,116	2.1	3,456,379	72,000.00
46	Ayer	3,861	2.0	3,719,345	75,500.00
47	Raynham	2,208	2.0	1,866,770	37,500.00
48	New Marlborough	921	2.0	1,401,522	28,000.00
49	Edgartown	1,399	2.0	4,051,219	80,000.00
50	Provincetown	4,071	1.9	4,190,843	80,000.00
51	Hopedale	3,068	1.9	4,225,538	79,000.00
52	Deerfield	2,963	1.9	4,420,951	82,200.00
53	Holbrook	3,364	1.8	3,281,592	60,500.00
54	Charlton	2,366	1.8	1,834,938	33,700.00
55	Nahant	1,748	1.8	6,122,922	111,700.00
56	Huntington	1,345	1.8	1,092,859	19,700.00
57	Dunstable	419	1.7	477,858	8,250.00
58	Williamsburg	1,859	1.7	1,345,482	23,000.00
59	Hamilton	2,235	1.7	5,970,980	102,000.00
60	Cheshire	1,660	1.7	1,198,196	20,400.00
61	Oxford	4,249	1.7	3,092,941	52,000.00
62	Westford	3,789	1.5	4,088,120	61,900.00
63	Dalton	4,282	1.5	5,893,777	88,700.00
64	Swansea	4,327	1.5	4,698,268	70,000.00
65	Hatfield	2,433	1.5	2,695,898	40,000.00
66	Dover	1,305	1.4	3,889,683	54,000.00
67	Leyden	253	1.4	290,705	4,000.00
68	Dennis	2,017	1.4	3,643,362	50,000.00
69	Sandwich	1,516	1.3	2,663,050	34,500.00
70	Blackstone	4,588	1.3	2,371,364	30,400.00
71	Warwick	565	1.3	394,276	5,000.00
72	Millville	1,901	1.2	1,209,493	15,000.00
73	Bellingham	3,056	1.2	2,473,821	30,000.00
74	Belchertown	3,863	1.2	1,586,906	19,000.00
75	Rutland	2,406	1.2	1,428,395	16,935.00

TABLE III. — *Relation of Indebtedness to Valuation — 1934 — Concluded.*

TOWNS. (Population under 5,000)	Population of 1935	Percentage of Net Debt of Valuation	Valuation of 1934 including Motor Vehicles	Net Funded or Fixed Debt
76 Groveland	2,219	1.2	\$1,687,951	\$20,000.00
77 Cohasset	3,418	1.2	10,654,572	126,000.00
78 Leicester	4,426	1.1	3,379,551	38,000.00
79 Mattapoisett	1,682	1.1	3,544,084	38,800.00
80 Manchester	2,509	1.1	11,941,393	130,000.00
81 Littleton	1,530	1.1	2,938,151	31,500.00
82 Holliston	2,925	1.1	3,655,443	39,000.00
83 Groton	2,534	1.1	4,040,502	43,000.00
84 Essex	1,486	1.1	1,741,916	18,500.00
85 North Reading	2,321	1.1	2,570,217	27,250.00
86 Williamstown	4,272	1.0	7,221,818	74,000.00
87 West Brookfield	1,258	1.0	1,427,605	14,500.00
88 Burlington	2,146	1.0	2,463,137	24,339.34
89 Merrimac	2,209	1.0	1,885,447	18,400.00
90 Granville	704	0.9	1,825,322	17,250.00
91 Wrentham	4,160	0.9	3,732,501	35,000.00
92 Stockbridge	1,921	0.9	5,286,148	49,500.00
93 East Longmeadow	3,375	0.9	3,930,321	36,500.00
94 Dudley	4,568	0.9	3,277,527	30,000.00
95 Rehoboth	2,777	0.9	2,523,073	23,000.00
96 West Stockbridge	1,138	0.9	1,233,669	11,000.00
97 Ashby	957	0.9	1,093,366	9,300.00
98 Chatham	2,050	0.8	5,913,446	50,000.00
99 West Bridgewater	3,356	0.8	3,249,843	27,425.00
100 Duxbury	2,244	0.8	7,357,133	62,000.00
101 Shirley	2,548	0.8	2,086,224	17,500.00
102 Clarksburg	1,333	0.8	748,099	6,000.00
103 Boylston	1,361	0.8	980,937	7,700.00
104 Rowley	1,495	0.8	1,458,611	11,400.00
105 Bourne	3,336	0.8	9,829,105	75,000.00
106 Hardwick	2,379	0.8	2,101,285	16,000.00
107 Norwell	1,666	0.7	2,157,865	16,000.00
108 Plainville	1,606	0.7	1,614,519	11,500.00
109 Acton	2,635	0.7	3,984,600	29,000.00
110 Acushnet	3,951	0.7	3,597,530	25,648.00
111 Hull	2,619	0.7	18,367,548	128,000.00
112 Hampden	854	0.7	697,077	4,800.00
113 East Bridgewater	3,670	0.7	4,765,316	32,500.00
114 Avon	2,362	0.7	1,908,138	13,000.00
115 Berkley	1,156	0.7	904,651	6,000.00
116 Hadley	2,711	0.6	3,052,297	17,500.00
117 Phillipston	423	0.5	382,956	2,000.00
118 Tyngsborough	1,331	0.5	1,282,528	6,675.00
119 Gill	995	0.5	874,874	4,133.32
120 Westport	4,355	0.5	6,006,360	27,660.00
121 Washington	252	0.5	220,643	1,000.00
122 Northfield	1,950	0.4	2,032,245	9,000.00
123 Douglas	2,403	0.4	1,886,247	8,000.00
124 West Newbury	1,475	0.4	1,247,120	5,200.00
125 Pepperell	3,004	0.4	3,043,121	12,500.00
126 Halifax	817	0.4	1,479,830	6,000.00
127 Kingston	2,743	0.4	4,515,929	18,000.00
128 Wenham	1,196	0.4	3,959,166	15,000.00
129 Tyngsboro	243	0.4	418,498	1,500.00
130 Shelburne	1,606	0.4	2,783,219	10,000.00
131 Boxford	726	0.3	1,202,291	4,000.00
132 Marion	1,867	0.3	5,345,651	17,000.00
133 Newbury	1,576	0.3	2,229,383	6,849.94
134 Lynnfield	1,896	0.3	3,821,191	11,500.00
135 Lancaster	2,590	0.3	3,076,650	9,000.00
136 Princeton	707	0.3	1,304,539	3,500.00
137 Middleton	1,975	0.2	2,035,819	5,000.00
138 Goshen	257	0.2	369,201	900.00
139 Salisbury	2,245	0.2	3,046,888	6,000.00
140 Carver	1,559	0.2	3,105,647	6,000.00
141 Tolland	141	0.2	387,722	700.00
142 Brewster	715	0.2	2,269,452	4,000.00
143 Heath	368	0.2	386,168	600.00
144 Sandisfield	471	0.1	692,637	1,000.00
145 Whately	1,133	0.1	1,139,959	1,600.00
146 Lanesborough	1,237	0.1	1,224,035	1,717.50
147 Conway	952	0.1	935,258	1,000.00
148 Otis	415	0.1	590,089	575.00
149 Wellfleet	948	0.1	2,085,497	2,000.00
150 East Brookfield	945	0.1	1,164,475	1,000.00
151 Lenox	2,706	0.1	6,158,583	5,000.00
152 Becket	723	0.1	897,276	700.00
153 Buckland	1,540	0.1	2,656,386	2,000.00
154 Cummington	610	0.1	518,496	300.00
155 Hinsdale	1,144	1-	1,044,199	500.00
156 West Boylston	2,158	1-	2,333,898	1,000.00
157 Lee	4,178	1-	4,884,602	1,000.00
Totals	336,124	2.0	\$487,578,933	\$9,681,693.10

1 Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1934 Classified by Character of Obligation.*

Note. — The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 278), or payments to counties on account of debt incurred for hospital purposes (see Table VI, pp. 279 to 281). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 146 to 263, under the section "Municipal Indebtedness."

Towns, (Population under 5,000)	INCURRED					Warrants or Orders	CANCELLED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans		General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Blackstone	\$4,400.00	\$5,134.00	—	\$95,000.00	—	\$52.18	\$8,000.00	—	—	\$79,200.00	—	—
Dudley	—	—	—	90,000.00	—	—	5,000.00	—	—	100,000.00	—	—
Wilmington	—	8,563.52	—	215,000.00	—	—	1,750.00	\$15,457.27	12,500.00	205,000.00	—	—
Leicester	—	12,500.00	—	135,000.00	—	—	10,000.00	—	—	116,000.00	—	—
Westport	—	—	\$2,500.00	218,000.00	—	—	6,060.00	—	—	200,000.00	—	—
Swansea	—	—	—	119,000.00	—	—	7,500.00	—	—	94,800.00	—	—
Templeton	24,000.00	6,974.00	—	130,000.00	—	—	9,000.00	—	—	120,000.00	—	—
Dalton	6,200.00	—	—	145,000.00	—	—	11,000.00	—	—	150,000.00	—	—
Williamstown	26,000.00	—	—	100,000.00	—	2,482.87	13,000.00	—	—	100,000.00	—	\$2,914.97
Oxford	—	2,711.25	—	91,500.00	—	—	12,000.00	—	—	96,500.00	—	—
Lee	—	—	—	170,000.00	—	—	5,000.00	—	—	140,000.00	—	—
Medfield	—	—	—	80,000.00	—	—	6,000.00	—	11,000.00	90,000.00	—	—
Wrentham	—	—	—	50,000.00	—	—	5,000.00	—	4,000.00	50,000.00	—	—
Provincetown	—	—	—	77,000.00	—	—	7,000.00	—	9,000.00	83,000.00	—	—
Acushnet	—	18,036.19	—	90,000.00	—	—	6,150.00	22,421.59	—	50,000.00	—	—
Holden	—	—	—	45,000.00	—	—	14,000.00	—	10,500.00	35,000.00	—	4,708.55
Belchertown	—	—	—	40,000.00	—	—	4,000.00	—	—	45,000.00	—	—
Ayer	—	—	—	80,000.00	—	—	10,500.00	—	8,000.00	80,000.00	—	—
Weston	—	—	—	115,000.00	—	—	14,000.00	—	21,000.00	100,000.00	—	—
Scituate	—	—	21,500.00	375,000.00	—	—	36,650.00	—	27,500.00	375,000.00	—	—
Westford	—	—	—	170,000.00	—	—	7,500.00	—	—	155,000.00	—	—
Sharon	—	—	45,000.00	202,000.00	—	—	14,000.00	—	1,000.00	208,000.00	—	—
East Bridgewater	—	—	—	160,000.00	—	—	15,000.00	—	4,000.00	130,000.00	—	1,407.82
Warren	—	—	—	110,000.00	—	—	8,500.00	—	—	105,000.00	—	—
Rockport	—	—	—	175,000.00	—	—	18,000.00	—	9,000.00	195,000.00	—	—
Barre	—	—	—	85,000.00	—	—	—	—	—	65,000.00	—	—
Nantucket	11,000.00	—	—	175,000.00	—	—	25,500.00	—	2,000.00	175,000.00	—	—
Cohasset	35,000.00	—	—	108,000.00	—	—	14,000.00	—	—	108,000.00	—	—
East Longmeadow	—	—	—	75,000.00	—	—	5,500.00	—	2,000.00	84,500.00	—	—
Holbrook	—	—	—	90,000.00	—	—	11,000.00	—	—	90,000.00	—	—
West Bridgewater	—	—	—	35,000.00	—	—	—	—	4,035.00	60,000.00	—	—
Wayland	76,000.00	7,031.90	—	97,000.00	\$18,000.00	—	2,000.00	2,252.40	4,500.00	101,000.00	\$21,000.00	—

Bourne	50,000.00	9,000.00	—	—	—	5,000.00	1,117.74	—	5,000.00	—	94,000.00	—
Medway	—	—	—	—	—	18,250.00	—	—	5,000.00	—	40,000.00	—
North Brookfield	—	—	—	—	—	8,000.00	—	—	5,400.00	—	50,000.00	—
Bedford	—	—	—	—	—	—	—	—	—	—	—	—
Dighton	72,000.00	—	—	—	—	7,000.00	—	—	—	—	30,000.00	—
Hopedale	—	—	—	—	—	100,000.00	—	—	—	—	100,000.00	—
Beltingham	—	—	—	—	—	55,000.00	—	—	4,500.00	—	51,700.00	—
Pepperell	—	—	—	—	—	—	—	—	—	—	—	—
Wilbraham	—	—	—	—	—	50,000.00	—	—	4,000.00	—	50,000.00	—
Deerfield	—	—	—	—	—	35,000.00	—	—	—	—	40,000.00	—
Ilwaco	—	—	—	—	—	40,000.00	—	—	—	—	35,000.00	—
Norton	—	—	—	—	—	130,000.00	—	—	6,000.00	—	103,000.00	—
Rehoboth	—	—	—	—	—	55,000.00	—	—	—	—	55,000.00	—
Kingson	—	—	—	—	—	50,000.00	—	—	3,400.00	—	50,000.00	—
Hadley	—	—	—	—	—	15,000.00	—	—	—	—	15,000.00	—
Hanover	8,000.00	—	—	—	—	179,000.00	—	—	12,000.00	—	184,500.00	—
Lenox	—	—	—	—	—	125,000.00	—	20,000.00	—	—	100,000.00	—
Acton	—	—	—	—	—	70,000.00	—	—	—	—	70,000.00	—
Hull	—	—	—	—	—	350,000.00	—	—	—	—	320,000.00	—
Hopkinton	—	—	—	—	—	97,000.00	—	7,500.00	7,000.00	—	72,000.00	486.41
Lancaster	11,000.00	—	—	—	—	40,000.00	—	—	2,000.00	—	40,000.00	—
Shirley	—	—	—	—	—	30,000.00	—	—	—	—	30,000.00	—
Westwood	—	—	—	—	—	50,000.00	—	—	—	—	30,000.00	—
Groton	—	—	—	—	—	50,000.00	—	—	—	—	66,500.18	—
Manchester	—	—	—	—	—	220,000.00	—	—	5,500.00	—	205,000.00	—
Ashland	—	—	—	—	—	70,000.00	—	—	2,500.00	—	70,000.00	—
Hatfield	—	—	—	—	—	35,000.00	—	—	—	—	35,000.00	—
Hanson	—	—	—	—	—	61,000.00	—	—	10,000.00	—	69,000.00	—
Sutton	—	—	—	—	—	65,000.00	—	—	—	—	55,000.00	—
Rutland	1,465.00	—	—	—	—	30,000.00	—	—	2,000.00	—	15,000.00	—
Douglas	—	—	—	—	—	40,000.00	—	—	2,000.00	—	40,000.00	—
Northborough	—	45,000.00	—	—	—	25,000.00	—	—	2,000.00	—	25,000.00	—
Hardwick	—	—	—	—	—	60,000.00	—	—	—	—	15,000.00	—
Harwich	3,000.00	—	—	—	—	60,000.00	—	1,230.00	—	—	70,000.00	—
Charlton	13,000.00	25,185.48	—	—	—	45,000.00	—	21,153.46	—	—	40,000.00	—
Avon	—	—	—	—	—	—	—	—	—	—	—	—
North Reading	—	3,500.00	—	—	—	87,000.00	—	681.55	—	—	77,000.00	12,568.30
Salisbury	—	—	—	—	—	104,000.00	—	—	—	—	89,000.00	—
Duxbury	—	—	—	—	—	80,000.00	—	—	—	—	80,000.00	—
Hamilton	—	—	—	—	—	80,000.00	—	—	—	—	80,000.00	—
Groveland	—	—	—	—	—	50,000.00	—	—	2,500.00	—	44,000.00	—
Merrimac	—	—	—	—	—	82,600.00	—	—	2,000.00	—	82,600.00	—
Raynham	—	—	—	—	—	33,000.00	—	—	—	—	25,000.00	—
Upton	—	—	—	—	—	20,000.00	—	—	—	—	20,000.00	—

TABLE IV. — Debt Transactions for 1934 Classified by Character of Obligation — Continued.

Towns, (Population under 5,000)	INCURRED					CANCELLED						
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
West Boylston	-	-	-	\$30,000.00	-	-	\$1,000.00	-	-	\$30,000.00	-	-
Burlington	\$3,339.34	\$9,715.11	-	60,000.00	-	-	3,500.00	\$15,000.00	-	70,000.00	-	-
Lancaster	-	-	-	10,000.00	-	-	700.00	-	-	10,000.00	-	-
Southborough	-	-	-	-	-	-	3,900.00	-	\$12,000.00	-	-	-
Mills	-	-	-	45,000.00	-	-	9,000.00	-	4,540.00	45,000.00	-	-
Yarmouth	-	-	-	33,000.00	-	-	13,000.00	-	4,000.00	35,000.00	-	-
Norfolk	-	-	-	46,500.00	-	-	1,000.00	-	-	41,500.00	-	-
Marshfield	-	-	-	205,000.00	-	-	19,000.00	-	26,000.00	180,000.00	-	-
Ashburnham	-	-	-	51,000.00	\$5,500.00	-	-	-	-	37,000.00	\$5,500.00	-
Chatham	-	-	-	50,000.00	-	-	5,000.00	-	-	50,000.00	-	-
Dennis	-	-	-	68,000.00	-	-	8,000.00	-	-	68,000.00	-	-
Georgetown	-	-	\$95,000.00	23,000.00	-	-	-	-	-	23,000.00	-	-
Middleton	-	-	-	49,000.00	-	-	1,000.00	-	-	54,000.00	-	-
Westminster	36,000.00	-	-	48,200.00	-	-	1,000.00	-	-	50,000.00	-	-
Northfield	-	-	-	20,000.00	-	-	3,000.00	-	-	20,000.00	-	-
Townsend	-	-	124,000.00	65,000.00	10,000.00	\$1,277.52	3,000.00	-	-	65,000.00	10,000.00	\$1,031.28
Stockbridge	1,000.00	-	-	105,000.00	-	-	19,000.00	-	-	105,000.00	-	-
Sturbridge	-	-	69,000.00	15,000.00	5,000.00	-	500.00	-	-	15,000.00	65,000.00	-
Millville	-	-	-	65,000.00	-	-	5,000.00	-	-	80,000.00	-	-
Lynnfield	6,500.00	-	-	95,000.00	-	-	6,000.00	-	-	90,000.00	-	-
Marion	-	-	-	5,000.00	-	-	4,000.00	-	4,000.00	5,000.00	-	-
Williamsburg	21,500.00	-	-	10,000.00	-	-	500.00	-	-	20,000.00	-	-
Tisbury	-	-	-	75,000.00	-	-	9,205.00	-	8,000.00	80,000.00	-	-
Freetown	-	-	-	57,000.00	-	-	-	-	-	60,000.00	-	-
Sheffield	-	-	-	11,000.00	-	-	-	-	-	11,000.00	-	-
Nahant	-	-	-	130,000.00	-	-	6,000.00	-	9,000.00	120,000.00	-	-
Mattapoisett	-	-	-	47,000.00	-	-	2,000.00	-	6,700.00	35,000.00	-	-
Norwell	-	-	-	70,000.00	-	-	3,000.00	-	-	67,500.00	-	-
Cheshire	-	-	-	30,000.00	-	-	4,600.00	-	-	40,000.00	-	-
Oak Bluffs	36,000.00	-	-	60,000.00	-	-	13,950.00	-	-	60,000.00	-	-
Sudbury	-	-	-	55,000.00	-	-	7,000.00	-	-	35,000.00	-	-
Pembroke	88,000.00	-	-	20,000.00	-	-	-	-	8,000.00	20,000.00	-	-
Plainville	-	-	-	30,000.00	-	5,208.30	2,000.00	-	3,000.00	30,000.00	-	2,463.10
Shelburne	-	-	-	10,000.00	-	-	2,000.00	-	-	10,000.00	-	-
Newbury	-	-	-	73,500.00	-	-	4,000.00	-	-	64,500.00	-	2,719.58
Lincoln	-	-	-	65,000.00	-	-	-	-	-	60,000.00	-	-

TABLE IV. — Debt Transactions for 1934 Classified by Character of Obligation — Concluded.

Towns. (Population under 5,000)	INCURRED						CANCELLED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Wellfleet	-	-	-	\$41,098.13	-	\$8,215.53	\$1,000.00	-	-	\$34,922.73	-	\$5,849.49
East Brookfield	-	-	-	17,000.00	\$3,000.00	-	600.00	-	\$1,000.00	11,000.00	\$3,000.00	-
Charlton	-	-	-	50,000.00	-	-	2,500.00	-	-	44,500.00	-	-
New Marlborough	-	-	-	-	-	-	-	-	-	-	-	-
Ashfield	-	-	-	5,000.00	-	-	-	-	-	5,000.00	-	-
Brimfield	-	-	-	38,000.00	-	-	-	-	-	35,000.00	-	-
Hamden	-	-	-	10,000.00	10,000.00	-	400.00	-	-	10,000.00	10,000.00	-
Royalston	-	-	-	26,500.00	-	-	-	-	-	31,000.00	-	-
Hatfield	\$4,000.00	-	-	28,000.00	-	-	4,000.00	-	-	28,000.00	-	-
Bolton	-	-	-	20,000.00	-	-	2,000.00	-	-	20,000.00	-	-
Paxton	-	-	\$85,000.00	15,000.00	5,000.00	-	1,000.00	-	-	15,000.00	-	4,455.76
Boxford	-	-	-	15,000.00	-	-	-	-	-	15,000.00	-	-
Leverett	-	-	-	11,000.00	-	-	-	-	-	11,000.00	-	-
Becket	700.00	-	-	32,325.00	-	-	-	-	-	31,000.00	-	-
Petersham	-	-	-	30,000.00	-	-	-	-	-	28,000.00	-	-
Brewster	-	-	-	24,900.00	-	362.80	2,000.00	-	-	24,000.00	-	3,735.55
Princeton	3,000.00	-	-	36,100.00	-	-	1,500.00	-	500.00	29,600.00	-	-
Granville	-	-	-	25,000.00	5,000.00	-	2,750.00	-	-	25,000.00	5,000.00	-
Carlisle	-	-	-	25,000.00	-	-	-	-	-	30,000.00	-	-
Richmond	-	-	-	-	-	-	400.00	-	-	-	-	-
Cunnington	-	-	-	18,000.00	-	-	1,000.00	-	-	17,600.00	-	-
Eastham	-	-	-	6,000.00	-	-	-	-	-	6,000.00	-	-
Egremont	-	-	-	6,200.00	-	-	-	-	-	6,200.00	-	-
Warwick	-	-	-	3,000.00	-	-	1,000.00	-	-	3,000.00	-	-
Plympton	24,000.00	-	-	20,000.00	-	-	1,000.00	-	-	19,000.00	-	-
Truro	-	-	-	22,500.00	-	-	1,000.00	-	-	20,000.00	-	-
Worthington	-	-	-	8,000.00	-	-	-	-	-	8,000.00	-	-
Pelham	-	-	-	9,000.00	-	-	300.00	-	-	9,000.00	-	-
Enfield	-	-	-	12,000.00	-	-	-	-	-	12,000.00	-	-
Sandisfield	-	-	-	9,000.00	-	-	1,000.00	-	-	10,000.00	-	-
Blandford	-	-	-	20,000.00	-	-	1,000.00	-	5,100.00	20,000.00	-	-
Chesterfield	-	-	-	12,000.00	-	-	-	-	-	12,000.00	-	-
New Salem	-	-	-	-	-	-	-	-	-	-	-	-
Oakham	-	-	-	7,500.00	-	428.02	-	-	-	7,500.00	-	-
New Braintree	-	-	-	12,500.00	-	-	-	-	-	10,000.00	-	-
Phillipston	-	-	-	17,000.00	-	-	500.00	-	-	14,000.00	-	-

Dunstable	.	.	4,500.00	-	-	-	-	11,500.00	-	-	-	500.00	-	250.00	-	14,500.00	-
Otis	.	.	-	-	-	-	-	14,000.00	-	-	-	575.00	-	-	-	12,000.00	-
Windsor	.	.	-	-	-	-	-	5,000.00	-	-	-	-	-	-	-	5,000.00	-
Hancock	.	.	-	-	-	-	-	6,000.00	-	-	-	-	-	-	-	6,000.00	-
Florida	.	.	-	-	-	-	-	20,000.00	-	-	-	-	-	-	-	20,000.00	-
Westhampton	.	.	-	-	-	-	-	5,000.00	-	-	-	-	-	-	-	5,000.00	-
Boxborough	.	.	-	-	-	-	-	6,000.00	-	-	-	-	-	-	-	6,000.00	-
Wendell	.	.	-	-	-	-	-	10,000.00	-	-	-	-	-	-	-	10,000.00	-
Dana	.	.	-	-	-	-	-	6,000.00	-	-	-	-	-	-	-	-	-
Wales	.	.	-	-	-	-	-	11,500.00	-	-	-	-	-	-	-	11,000.00	-
Mashpee	.	.	-	-	-	-	\$4,584.10	28,600.00	-	500.00	-	1,000.00	\$2,927.82	-	29,300.00	-	-
Heath	.	.	-	-	-	-	-	4,000.00	-	-	-	800.00	-	-	4,000.00	-	-
Plainfield	.	.	-	-	-	-	-	13,700.00	-	-	782.75	900.00	-	-	13,700.00	-	-
Monterey	.	.	-	-	-	-	-	3,000.00	-	-	-	-	-	-	5,000.00	-	-
Hawley	.	.	-	-	-	-	-	8,000.00	-	-	-	-	-	-	8,000.00	-	-
Savoy	.	.	-	-	-	-	-	6,000.00	-	-	-	-	-	-	6,000.00	-	-
West Tisbury	.	.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rowe	.	.	-	-	-	-	-	10,000.00	-	-	-	900.00	-	-	10,000.00	-	-
Goshen	.	.	-	-	-	-	-	5,000.00	-	-	-	-	-	-	5,000.00	-	-
Chilmark	.	.	-	-	-	-	-	6,000.00	-	-	-	-	-	-	6,000.00	-	-
Leyden	.	.	-	-	-	-	-	4,000.00	-	-	-	1,250.00	-	-	4,000.00	-	-
Washington	.	.	-	-	-	-	-	5,000.00	-	-	-	1,000.00	-	-	5,000.00	-	-
Tyringham	.	.	-	-	-	-	-	11,000.00	-	-	-	-	-	-	10,000.00	-	-
Monroe	.	.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Shutesbury	.	.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Middlefield	.	.	-	-	-	-	-	8,000.00	-	-	-	-	-	-	8,000.00	-	-
Greenwich	.	.	-	-	-	-	-	5,000.00	-	-	-	-	-	-	5,000.00	-	-
Alford	.	.	-	-	-	-	-	6,000.00	-	-	-	800.00	-	-	4,000.00	-	1,041.00
Holland	.	.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Montgomery	.	.	-	-	-	-	-	5,500.00	-	-	-	-	-	-	5,500.00	-	-
Gay Head	.	.	-	-	-	-	-	1,500.00	-	-	-	350.00	-	-	1,500.00	-	-
Peru	.	.	-	-	-	-	-	5,000.00	-	-	-	-	-	-	1,000.00	-	-
Tolland	.	.	-	-	-	-	-	11,000.00	-	-	-	700.00	-	-	11,000.00	-	-
Gosnold	.	.	-	-	-	-	-	5,000.00	-	-	-	-	-	-	5,000.00	-	-
New Ashford	.	.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mount Washington	.	.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prescott	.	.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
229 Towns	.	.	\$658,531.95	\$142,535.55	\$538,000.00	\$11,036,723.13	\$73,000.00	\$19,719.17	-	-	-	\$840,329.69	\$112,846.46	\$328,425.00	\$10,577,682.05	\$135,500.00	\$55,460.24

¹ Includes \$500 trust funds used.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1934.*

TOWNS. (Population under 5,000)	AGGREGATES	Deepening Neponset River	METROPOLITAN			
			Totals	Sewer	Park	Water
Weston	\$375.23	—	\$375.23	—	\$375.23	—
Sharon	453.78	\$453.78	—	—	—	—
Cohasset	12.39	—	12.39	—	12.39	—
Hull	723.64	—	723.64	—	723.64	—
Westwood	766.59	562.69	203.90	—	203.90	—
Nahant	2,194.85	—	2,194.85	—	237.22	\$1,957.63
Dover	157.79	—	157.79	—	157.79	—
Totals	\$4,684.27	\$1,016.47	\$3,667.80	—	\$1,710.17	\$1,957.63

The following towns under 5,000 population made no sinking and loan fund payments in 1934 to the State on account of deepening Neponset River and Metropolitan sewer, park and water systems:

Acton	Egremont	Medfield	Sandwich
Acushnet	Enfield	Medway	Savoy
Alford	Erving	Mendon	Scituate
Ashburnham	Essex	Merrimac	Sheffield
Ashby	Florida	Middlefield	Shelburne
Ashfield	Freetown	Middleton	Sherborn
Ashland	Gay Head	Millis	Shirley
Avon	Georgetown	Millville	Shutesbury
Ayer	Gill	Monroe	Southampton
Barre	Goshen	Monterey	Southborough
Becket	Gosnold	Montgomery	Southwick
Bedford	Granby	Mount Washington	Sterling
Belchertown	Granville	Nantucket	Stockbridge
Bellingham	Greenwich	New Ashford	Stow
Berkley	Groton	New Braintree	Sturbridge
Berlin	Groveland	Newbury	Sudbury
Bernardston	Hadley	New Marlborough	Sunderland
Blackstone	Halifax	New Salem	Sutton
Blandford	Hamilton	Norfolk	Swansea
Bolton	Hampden	Northborough	Templeton
Bourne	Hancock	North Brookfield	Tisbury
Boxborough	Hanover	Northfield	Tolland
Boxford	Hanson	North Reading	Topsfield
Boylston	Hardwick	Norton	Townsend
Brewster	Harvard	Norwell	Truro
Brimfield	Harwich	Oak Bluffs	Tyngsborough
Brookfield	Hatfield	Oakham	Tyringham
Buckland	Hawley	Orleans	Upton
Burlington	Heath	Otis	Wales
Carlisle	Hinsdale	Oxford	Warren
Carver	Holbrook	Paxton	Warwick
Charlemont	Holden	Pelham	Washington
Charlton	Holland	Pembroke	Wayland
Chatham	Holliston	Pepperell	Wellfleet
Cheshire	Hopedale	Peru	Wendell
Chester	Hopkinton	Petersham	Wenham
Chesterfield	Hubbardston	Phillipston	West Boylston
Chilmark	Huntington	Plainfield	West Bridgewater
Clarksburg	Kingston	Plainville	West Brookfield
Colrain	Lakeville	Plympton	Westford
Conway	Lancaster	Prescott	Westhampton
Cummington	Lanesborough	Princeton	Westminster
Dalton	Lee	Provincetown	West Newbury
Dana	Leicester	Raynham	Westport
Deerfield	Lenox	Rehoboth	West Stockbridge
Dennis	Leverett	Richmond	West Tisbury
Dighton	Leyden	Rochester	Whately
Douglas	Lincoln	Rockport	Wilbraham
Dudley	Littleton	Rowe	Williamsburg
Dunstable	Lunenburg	Rowley	Williamstown
Duxbury	Lynnfield	Royalston	Wilmington
East Bridgewater	Manchester	Russell	Windsor
East Brookfield	Marion	Rutland	Worthington
Eastham	Marshfield	Salisbury	Wrentham
East Longmeadow	Mashpee	Sandisfield	Yarmouth
Edgartown	Mattapoisett		

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1934.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Blackstone	\$9,000.00	\$8,000.00	\$1,000.00	—	—
Dudley	12,400.00	11,000.00	1,400.00	—	—
Wilmington	22,643.75	14,250.00	1,500.00	—	\$6,893.75
Leicester	11,500.00	10,000.00	1,500.00	—	—
Westport	6,060.00	6,060.00	—	—	—
Swansea	7,500.00	7,500.00	—	—	—
Templeton	10,456.00	9,000.00	1,456.00	—	—
Dalton	11,000.00	11,000.00	—	—	—
Williamstown	13,000.00	13,000.00	—	—	—
Oxford	13,400.00	12,000.00	1,400.00	—	—
Lee	5,000.00	5,000.00	—	—	—
Medfield	17,000.00	17,000.00	—	—	—
Wrentham	9,000.00	9,000.00	—	—	—
Provincetown	16,000.00	16,000.00	—	—	—
Acushnet	15,535.40	6,150.00	—	—	9,385.40
Holden	25,975.00	24,500.00	1,475.00	—	—
Belchertown	4,000.00	4,000.00	—	—	—
Ayer	19,500.00	18,500.00	1,000.00	—	—
Weston	35,375.23	35,000.00	—	\$375.23	—
Scituate	64,150.00	64,150.00	—	—	—
Westford	8,500.00	7,500.00	1,000.00	—	—
Sharon	15,453.78	15,000.00	—	453.78	—
East Bridgewater	19,000.00	19,000.00	—	—	—
Warren	9,500.00	8,500.00	1,000.00	—	—
Rockport	27,000.00	27,000.00	—	—	—
Barre	3,000.00	—	3,000.00	—	—
Nantucket	27,500.00	27,500.00	—	—	—
Cohasset	14,012.39	14,000.00	—	12.39	—
East Longmeadow	7,500.00	7,500.00	—	—	—
Holbrook	11,000.00	11,000.00	—	—	—
West Bridgewater	4,035.00	4,035.00	—	—	—
Wayland	9,752.40	6,500.00	1,000.00	—	2,252.40
Bourne	5,000.00	5,000.00	—	—	—
Medway	24,367.74	23,250.00	—	—	1,117.74
North Brookfield	1,100.00	—	1,100.00	—	—
Bedford	14,400.00	13,400.00	1,000.00	—	—
Hopedale	7,000.00	7,000.00	—	—	—
Bellingham	4,500.00	4,500.00	—	—	—
Pepperell	4,500.00	4,500.00	—	—	—
Wilbraham	7,000.00	7,000.00	—	—	—
Deerfield	11,200.00	11,200.00	—	—	—
Holliston	12,200.00	11,200.00	1,000.00	—	—
Norton	9,000.00	9,000.00	—	—	—
Rehoboth	3,000.00	3,000.00	—	—	—
Kingston	7,400.00	7,400.00	—	—	—
Hadley	2,500.00	2,500.00	—	—	—
Hanover	19,000.00	19,000.00	—	—	—
Lenox	25,000.00	5,000.00	—	—	20,000.00
Acton	6,500.00	6,500.00	—	—	—
Hull	31,723.64	31,000.00	—	723.64	—
Hopkinton	19,500.00	11,000.00	1,000.00	—	7,500.00
Lancaster	3,900.00	2,000.00	1,900.00	—	—
Shirley	2,000.00	2,000.00	—	—	—
Westwood	766.59	—	—	766.59	—
Groton	11,000.00	9,000.00	2,000.00	—	—
Manchester	20,500.00	20,500.00	—	—	—
Ashland	13,500.00	12,500.00	1,000.00	—	—
Hatfield	5,000.00	5,000.00	—	—	—
Hanson	16,000.00	16,000.00	—	—	—
Sutton	1,000.00	—	1,000.00	—	—
Rutland	4,000.00	3,000.00	1,000.00	—	—
Douglas	4,000.00	3,000.00	1,000.00	—	—
Northborough	6,000.00	5,000.00	1,000.00	—	—
Hardwick	5,200.00	4,000.00	1,200.00	—	—
Charlton	6,630.00	4,700.00	700.00	—	1,230.00
Avon	9,467.98	3,500.00	—	—	5,967.98
North Reading	4,931.55	3,250.00	1,000.00	—	681.55
Salisbury	8,000.00	8,000.00	—	—	—
Duxbury	6,000.00	6,000.00	—	—	—
Hamilton	8,000.00	8,000.00	—	—	—
Groveland	3,500.00	3,500.00	—	—	—
Merrimac	5,600.00	5,600.00	—	—	—
Raynham	5,500.00	5,500.00	—	—	—
Upton	1,000.00	—	1,000.00	—	—
West Boylston	2,000.00	1,000.00	1,000.00	—	—

¹Serial loans amounting to \$4,000 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1934 — Continued.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Burlington	\$9,784.89	\$3,500.00	\$1,000.00	—	\$5,284.89
Luxemburg	1,600.00	700.00	900.00	—	—
Southborough	18,900.00	15,900.00	3,000.00	—	—
Millis	13,540.00	13,540.00	—	—	—
Yarmouth	17,000.00	17,000.00	—	—	—
Norfolk	1,000.00	1,000.00	—	—	—
Marshfield	41,009.00	¹ 41,000.00	—	—	—
Ashburnham	1,000.00	—	1,000.00	—	—
Chatham	5,000.00	5,000.00	—	—	—
Dennis	8,000.00	8,000.00	—	—	—
Middleton	1,000.00	1,000.00	—	—	—
Westminster	1,550.00	1,000.00	550.00	—	—
Northfield	3,000.00	3,000.00	—	—	—
Townsend	2,550.00	² 2,050.00	500.00	—	—
Stockbridge	19,000.00	19,000.00	—	—	—
Sturbridge	1,300.00	500.00	800.00	—	—
Millville	5,000.00	5,000.00	—	—	—
Lynnfield	6,000.00	6,000.00	—	—	—
Marion	8,000.00	8,000.00	—	—	—
Williamsburg	500.00	500.00	—	—	—
Tisbury	17,205.00	17,205.00	—	—	—
Nahant	17,194.85	15,000.00	—	\$2,194.85	—
Mattapoisett	8,700.00	8,700.00	—	—	—
Norwell	3,000.00	3,000.00	—	—	—
Cheshire	4,600.00	4,600.00	—	—	—
Oak Bluffs	15,950.00	15,950.00	—	—	—
Sudbury	8,000.00	7,000.00	1,000.00	—	—
Pembroke	8,000.00	8,000.00	—	—	—
Plainville	5,000.00	5,000.00	—	—	—
Shelburne	2,000.00	2,000.00	—	—	—
Newbury	4,000.00	4,000.00	—	—	—
Carver	2,000.00	2,000.00	—	—	—
Sterling	700.00	—	700.00	—	—
Buckland	2,000.00	2,000.00	—	—	—
Southwick	12,904.63	11,800.00	—	—	1,104.63
Littleton	6,300.00	6,300.00	—	—	—
Sandwich	9,500.00	7,500.00	—	—	2,000.00
Rowley	1,750.00	1,750.00	—	—	—
Essex	4,000.00	4,000.00	—	—	—
Edgartown	5,500.00	³ 5,500.00	—	—	—
Chester	6,300.00	6,300.00	—	—	—
Boylston	4,102.61	⁴ 3,727.61	375.00	—	—
Huntington	3,000.00	3,000.00	—	—	—
Clarksburg	1,500.00	1,500.00	—	—	—
Tyngsborough	1,000.00	1,000.00	—	—	—
Brookfield	6,580.00	6,000.00	580.00	—	—
Dover	6,157.79	6,000.00	—	157.79	—
Russell	11,250.00	11,250.00	—	—	—
Mendon	550.00	—	550.00	—	—
West Brookfield	2,000.00	2,000.00	—	—	—
Lanesborough	572.50	572.50	—	—	—
Wenham	2,655.95	⁵ 2,655.95	—	—	—
Stow	3,100.00	3,100.00	—	—	—
Sunderland	3,250.00	3,250.00	—	—	—
Berkley	3,500.00	3,500.00	—	—	—
Hinsdale	3,497.90	3,497.90	—	—	—
West Stockbridge	1,000.00	1,000.00	—	—	—
Whately	1,600.00	1,600.00	—	—	—
Topsfield	7,000.00	7,000.00	—	—	—
Berlin	400.00	—	400.00	—	—
Hubbardston	370.00	—	370.00	—	—
Gill	2,966.68	2,966.68	—	—	—
Ashby	1,700.00	1,200.00	500.00	—	—
Southampton	2,500.00	2,500.00	—	—	—
Conway	1,000.00	1,000.00	—	—	—
Wellfleet	1,000.00	1,000.00	—	—	—
East Brookfield	1,600.00	1,600.00	⁶ —	—	—
New Marlborough	2,500.00	2,500.00	—	—	—
Hampden	400.00	400.00	—	—	—
Royalston	500.00	—	500.00	—	—
Halifax	4,000.00	4,000.00	—	—	—

¹ Serial loans amounting to \$4,000 were paid from sea wall assessment reserve.² Serial loans amounting to \$950 were paid from offsets to outlays.³ Serial loans amounting to \$125 were paid from offsets to outlays.⁴ Includes \$500 trust funds used.⁵ Serial loans amounting to \$344.05 were paid from offsets to outlays.⁶ County hospital debt of \$1,000 was paid from gifts for outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1934 —*
Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Bolton	\$600.00	—	\$600.00	—	—
Paxton	2,420.00	\$2,000.00	420.00	—	—
Boxford	1,000.00	1,000.00	—	—	—
Petersham	1,800.00	—	1,800.00	—	—
Brewster	2,000.00	2,000.00	—	—	—
Princeton	2,700.00	2,000.00	700.00	—	—
Granville	2,750.00	2,750.00	—	—	—
Richmond	400.00	400.00	—	—	—
Dummington	1,000.00	1,000.00	—	—	—
Warwick	1,000.00	1,000.00	—	—	—
Plympton	1,000.00	1,000.00	—	—	—
Truro	1,000.00	1,000.00	—	—	—
Pelham	300.00	300.00	—	—	—
Sandisfield	1,000.00	1,000.00	—	—	—
Blandford	6,100.00	6,100.00	—	—	—
Dakham	970.00	—	970.00	—	—
New Braintree	200.00	—	200.00	—	—
Phillipston	650.00	500.00	150.00	—	—
Dunstable	1,000.00	750.00	250.00	—	—
Otis	575.00	575.00	—	—	—
Dana	252.00	—	252.00	—	—
Mashpee	1,843.72	1,000.00	—	—	\$843.72
Heath	800.00	800.00	—	—	—
Plainfield	900.00	900.00	—	—	—
Goshen	900.00	900.00	—	—	—
Leyden	1,250.00	1,250.00	—	—	—
Washington	1,000.00	1,000.00	—	—	—
Alford	800.00	800.00	—	—	—
Gay Head	350.00	350.00	—	—	—
Tolland	700.00	700.00	—	—	—
Totals	\$1,280,979.97	\$1,159,335.64	¹\$52,698.00	\$4,684.27	\$64,262.06

¹ County hospital debt of \$1,000 was paid from gifts for outlays. See footnote 6, p. 280.

The following towns showed no payments on account of funded or fixed debt:

Ashfield	Colrain	Gosnold	Leverett	Orleans	Tyringham
Becket	Dighton	Granby	Lincoln	Peru	Wales
Bernardston	Eastham	Greenwich	Middlefield	Prescott	Wendell
Boxborough	Egremont	Hancock	Monroe	Rochester	Westhampton
Brimfield	Enfield	Harvard	Monterey	Rowe	West Newbury
Carlisle	Erving	Harwich	Montgomery	Savoy	West Tisbury
Charlemont	Florida	Hawley	Mount Washington	Sheffield	Windsor
Chesterfield	Freetown	Holland	New Ashford	Sherborn	Worthington
Chilmark	Georgetown	Lakeville	New Salem	Shutesbury	

DIVISION C

CASH BALANCES

TABLE VII.—Cash Balances.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1934					CASH AT END OF 1934						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Blackstone	\$8,594.68	\$8,594.68	—	—	—	—	\$10,805.82	\$10,479.49	—	—	—	—
Dudley	21,393.66	21,087.02	—	\$306.64	—	—	32,743.67	32,501.15	\$291.13	—	\$242.52	\$35.20
Winnington	28,254.61	27,850.19	—	100.00	\$304.42	—	63,884.62	63,288.80	—	—	395.82	—
Leicester	63,472.44	63,337.51	—	—	134.93	—	—	—	—	—	—	—
Westport	42,595.38	39,903.65	—	—	—	—	63,361.56	60,759.83	—	—	—	2,601.73
Swansea	506.02	2.30	—	50.00	277.33	—	24,341.25	23,430.36	200.00	—	228.51	482.38
Templeton	58,400.38	57,643.24	—	10.50	91.67	—	46,577.61	45,556.38	10.50	—	302.30	708.43
Dalton	9,725.55	5,233.32	—	861.77	3,629.86	—	13,636.08	8,468.26	48.74	—	5,119.08	—
Williamstown	34,849.27	34,849.27	—	—	—	—	67,069.82	65,117.82	—	—	—	1,952.00
Oxford	20,889.06	20,270.03	—	—	586.06	—	32,103.32	30,766.37	379.22	—	837.26	100.47
Lee	17,532.39	17,532.39	—	—	—	—	47,219.67	47,219.67	—	—	—	—
Medfield	30,280.97	30,205.97	—	75.00	—	—	16,644.21	16,569.21	75.00	—	—	—
Wrentham	105.78	90.31	—	—	—	—	6,884.82	6,604.66	—	—	264.69	15.47
Provincetown	11,423.97	11,215.01	—	—	208.96	—	12,936.16	12,789.39	—	—	146.77	—
Aushnet	2,254.27	2,254.27	—	—	—	—	49,674.98	49,674.98	—	—	—	—
Holden	23,885.03	23,071.85	—	—	—	—	51,876.85	51,010.76	—	—	—	857.09
Belchertown	4,253.39	4,039.51	—	—	—	—	10,358.30	10,054.29	—	—	—	304.01
Ayer	3,673.67	2,954.28	—	—	719.39	—	12,618.61	12,564.83	—	—	53.78	—
Weston	36,068.17	22,848.51	—	284.25	12,935.41	—	37,174.97	24,108.80	47.62	—	13,018.55	—
Setuate	29,105.12	29,105.12	—	—	—	—	39,504.41	39,456.73	—	—	—	47.68
Westford	24,200.66	23,686.60	—	—	513.97	—	31,650.98	31,540.72	—	—	110.26	—
Sharon	780.61	322.57	—	—	433.04	—	14,690.30	14,005.55	—	—	288.50	396.25
East Bridgewater	3.71	3.71	—	—	—	—	45,463.32	44,918.80	—	—	—	544.50
Warren	11,549.85	11,549.85	—	—	—	—	17,092.36	17,092.36	—	—	—	—
Rockport	15,795.23	14,789.29	—	150.00	855.94	—	32,111.74	31,470.96	—	—	640.78	—
Burre	9,769.24	9,769.24	—	—	—	—	28,888.24	28,687.28	—	—	200.96	—
Nantucket	21,668.84	21,523.16	—	—	—	—	10,342.99	10,197.31	—	—	—	—
Cohasset	32,893.78	32,005.55	—	2.83	695.40	—	48,692.19	48,387.14	—	—	305.05	—
East Longmeadow	2,836.81	492.77	—	—	—	—	2,520.53	1,045.78	—	—	—	—
Holbrook	33,029.93	31,245.24	—	7.87	1,062.97	—	26,478.86	25,897.72	22.17	—	1,398.58	54.00
West Bridgewater	25,731.76	25,731.76	—	—	449.54	—	9,079.48	9,079.48	—	—	364.04	17.10
Wayland	1,778.10	61.99	—	—	220.17	—	94,619.30	91,060.88	—	—	215.82	2,387.86
Bourne	87,889.78	87,089.61	—	—	—	—	148,080.37	147,280.20	—	—	—	800.17
Medway	7,646.33	7,429.76	—	216.57	—	—	10,590.14	10,590.14	—	—	—	—
North Brookfield	25,451.81	25,379.06	—	72.75	—	—	22,281.74	22,250.99	30.75	—	—	—
Bedford	24,395.58	18,470.61	—	1,463.75	4,461.22	—	15,975.73	13,760.60	1,063.66	—	1,151.47	—

Dighton	39,122.49	39,119.99	—	—	2.50	—	89,595.67	89,593.17	—	2.50	—
Hopedale	10,614.68	10,614.68	—	—	—	—	22,812.31	22,752.44	—	—	59.87
Bellingham	17,410.85	17,410.85	—	—	—	—	5,334.86	5,332.86	—	—	12.00
Pepperell	46,146.81	45,703.36	—	—	34.86	—	63,740.27	63,436.28	—	—	241.99
Deerfield	19,312.49	19,312.49	—	—	—	—	49,051.79	49,051.79	—	—	—
Holliston	11,323.13	11,100.58	—	—	222.55	—	13,108.04	12,944.07	—	163.97	—
Norton	6,142.51	6,142.51	—	—	226.57	—	21,337.38	21,337.38	—	223.16	397.59
	11,580.47	4,778.55	—	—	—	—	27,101.32	26,480.57	—	—	—
Rehoboth	15,699.99	15,698.99	—	—	1.00	—	23,027.24	23,026.24	—	1.00	—
Kingston	8,536.55	6,782.40	—	85.08	—	—	10,174.67	8,389.56	—	—	1,673.58
Hadley	119.29	119.29	—	—	—	—	15,434.19	15,434.19	—	—	137.05
Hanover	14,257.15	14,257.15	—	—	—	—	2,173.43	1,698.80	—	200.00	—
Lenox	26,233.25	26,233.25	—	—	—	—	8,864.67	8,864.67	—	—	—
Acton	32,698.45	31,364.17	—	—	675.00	—	36,852.00	36,437.20	—	—	414.80
Hull	19,389.48	12,916.80	—	6,402.18	50.50	—	79,842.77	70,287.38	—	54.02	6,501.37
Hopkinton	14,137.35	14,137.35	—	—	—	—	12,117.66	12,117.66	—	—	—
Lancaster	10,295.78	10,086.83	—	—	99.42	—	5,511.18	5,283.35	—	—	227.83
Shirley	3,782.85	3,515.33	—	252.32	15.00	—	12,157.03	11,937.64	—	15.00	184.39
Westwood	27,285.64	27,285.64	—	—	—	—	19,720.96	19,718.56	—	—	2.40
Groton	25,508.64	23,561.50	—	1,947.14	—	—	32,580.93	29,986.30	—	—	2,594.65
Manchester	27,050.43	26,849.72	—	107.98	—	—	48,026.63	47,686.78	—	—	187.48
Ashland	43,222.66	43,209.66	—	—	—	—	44,910.35	44,897.35	—	—	—
Hadfield	12,200.68	11,486.68	—	714.00	—	—	23,501.56	23,501.56	—	—	—
Hanson	6,348.99	6,132.82	—	—	216.17	—	4,774.49	4,774.49	—	—	—
Sutton	25,224.13	25,224.13	—	—	—	—	26,263.11	26,263.11	—	—	—
Rutland	266.10	258.89	—	7.21	—	—	9,739.77	9,732.56	—	—	7.21
Douglas	8,798.21	4,972.27	—	25.80	—	—	8,721.07	5,137.96	—	—	3,556.81
Northborough	14,679.18	14,014.49	—	664.69	—	—	65,648.11	63,130.22	—	—	1,027.89
Hardwick	5,280.13	3,883.28	—	1,396.85	—	—	9,714.96	8,766.45	—	—	948.51
Warwick	42,443.32	42,443.32	—	—	—	—	58,082.09	58,082.09	—	—	—
Charlton	12,139.35	11,919.31	—	58.66	161.38	—	1,997.98	1,880.74	—	64.38	52.86
Avon	1,407.07	1,407.07	—	—	—	—	6,246.13	6,246.13	—	—	—
North Reading	5,425.84	5,425.84	—	—	—	—	3,509.76	3,509.76	—	—	—
Salisbury	12,456.78	12,213.07	—	243.71	—	—	22,303.53	22,128.25	—	—	175.28
Duxbury	5,753.74	5,214.31	—	454.82	—	—	12,541.32	12,215.21	—	—	84.61
Hamilton	12,541.67	12,370.15	—	—	—	—	2,135.66	2,014.14	10.00	—	111.52
Groveland	3,194.47	2,905.07	—	40.00	—	—	16,317.32	16,037.71	—	—	279.61
Merrimac	26,661.80	26,648.80	—	13.00	—	—	24,213.03	24,200.03	—	—	13.00
Raynham	419.71	414.21	—	—	5.50	—	13,821.13	13,821.13	—	—	—
Upton	6,967.38	6,942.71	—	—	24.67	—	2,566.81	2,548.11	—	18.70	—
West Boylston	35,544.97	35,504.97	—	40.00	—	—	22,564.05	22,524.05	—	—	40.00
Burlington	20,608.53	20,608.53	—	—	—	—	11,067.67	11,067.67	—	—	—
Lunenburg	14,217.39	14,217.39	—	—	—	—	16,898.96	16,661.22	—	100.00	137.74
Southborough	64,588.28	63,263.19	—	216.57	194.52	—	65,597.87	65,228.20	—	214.96	154.71

TABLE VII. — *Cash Balances* — Continued.

	Towns. (Population under 5,000)	CASH AT BEGINNING OF 1934					CASH AT END OF 1934						
		Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Millis	.	\$20,509.49	\$20,509.49	—	—	—	—	\$24,496.99	\$24,496.99	—	—	—	—
Yarmouth	.	15,829.05	15,671.97	—	—	—	—	20,127.86	20,122.21	—	—	—	—
Norfolk	.	16,971.93	16,971.93	—	—	—	—	14,651.56	14,651.56	—	—	—	—
Marshfield	.	6,284.16	6,284.16	—	—	—	—	32,929.12	32,702.11	—	—	—	\$227.01
Ashburnham	.	2,407.08	2,407.08	—	—	—	—	15,572.31	15,572.31	—	—	—	—
Chatham	.	16,460.86	16,407.83	—	—	—	—	18,974.20	18,921.17	—	—	—	53.03
Dennis	.	12,844.29	12,654.41	—	—	—	—	15,357.03	15,206.70	—	—	33.08	117.25
Georgetown	.	21,721.63	20,768.82	—	—	—	—	32,932.04	31,732.41	—	—	819.63	380.00
Middleton	.	18,896.44	17,915.34	—	—	—	—	17,536.23	16,073.70	—	—	588.03	874.50
Westminster	.	5,750.28	5,750.28	—	—	—	—	35,509.69	34,762.87	—	—	57.40	746.82
Northfield	.	22,624.61	22,400.47	—	—	—	—	22,638.35	22,580.95	—	—	773.46	—
Townsend	.	10,591.60	8,157.48	—	—	—	—	22,765.31	21,136.39	—	—	—	—
Stockbridge	.	2,786.31	2,546.58	—	—	—	—	3,262.75	3,112.75	—	—	150.00	—
Sturbridge	.	13,187.18	13,033.52	—	—	—	—	16,728.55	16,652.11	—	—	76.44	—
Millville	.	18,303.31	16,404.11	—	—	—	—	13,676.15	13,557.95	—	—	—	118.20
Lynnfield	.	1,967.24	1,967.24	—	—	—	—	7,457.38	7,453.88	—	—	—	—
Marion	.	46,712.26	46,712.26	—	—	—	—	37,187.22	37,187.22	—	—	—	—
Williamsburg	.	21,466.73	21,049.71	—	—	—	—	10,067.74	9,727.23	—	—	340.41	—
Tisbury	.	34,028.27	33,959.42	—	—	—	—	21,690.35	21,606.50	—	—	15.00	68.85
Freetown	.	2,732.65	2,725.40	—	—	—	—	2,861.64	2,792.40	—	—	—	—
Sheffield	.	13,611.17	13,585.46	—	—	—	—	10,723.61	10,689.48	—	—	—	—
Nahant	.	12,178.74	12,178.74	—	—	—	—	18,203.77	18,203.77	—	—	—	—
Mattapoisett.	.	3,104.93	3,104.93	—	—	—	—	9,609.40	9,609.40	—	—	—	—
Norwell	.	4,951.68	4,937.83	—	—	—	—	2,941.09	2,925.05	—	—	—	—
Cheshire	.	10,754.15	10,754.15	—	—	—	—	5,388.37	5,388.37	—	—	—	—
Oak Bluffs	.	11,284.02	11,241.47	—	—	—	—	4,216.09	4,169.54	—	—	—	46.55
Sudbury	.	11,691.02	10,732.57	—	—	—	—	30,894.98	28,307.99	—	—	2,472.53	—
Pembroke	.	8,418.58	8,418.58	—	—	—	—	22,460.57	22,460.57	—	—	—	—
Plainville	.	5,235.64	4,144.94	—	—	—	—	10,642.26	10,642.26	—	—	—	—
Shelburne	.	25,529.05	25,518.23	—	—	—	—	15,247.28	15,240.94	—	—	6.34	—
Newbury	.	—	—	—	—	—	—	2,807.63	2,807.63	—	—	—	—
Lincoln	.	54,535.84	52,180.91	—	—	—	—	63,591.42	62,279.80	—	—	1,311.62	—
Carver	.	21,379.89	21,369.89	—	—	—	—	27,342.24	27,342.24	—	—	—	—
Sterling	.	6,241.13	6,195.64	—	—	—	—	85,345.09	84,819.99	—	—	85.10	440.00
Colrain	.	26,953.70	26,953.70	—	—	—	—	21,515.17	21,515.17	—	—	—	—
Buckland	.	21,128.94	21,128.94	—	—	—	—	18,144.96	18,144.96	—	—	—	—

Southwick	5,533.64	-	-	489.00	57,558.92	56,855.15	-	703.77	-
Littleton	23,890.82	-	-	272.10	25,287.54	24,122.68	-	294.66	293.08
Sandwich	14,641.75	-	-	-	13,241.00	13,241.00	-	-	-
Rowley	8,209.66	-	-	-	13,526.39	13,526.39	-	-	-
Essex	8,224.99	-	-	-	13,872.60	6,503.57	-	-	-
West Newbury	7,766.96	-	-	-	18,454.72	18,163.67	-	-	-
Lakeville	6,858.56	-	-	-	8,372.07	8,372.07	-	-	-
Orleans	14,841.93	-	-	-	17,544.51	17,544.51	-	-	-
Edgartown	31,027.71	-	-	-	37,554.14	37,528.89	-	-	-
Chester	19,036.91	-	-	-	26,198.68	26,198.68	-	-	-
Boylston	15,320.55	-	-	-	4,757.07	4,677.07	-	-	-
Huntington	7,737.66	-	-	-	6,198.81	5,976.42	-	-	-
Clarksburg	6,392.74	-	-	-	9,420.78	9,420.78	-	-	-
Tyngsborough	6,443.24	-	-	-	6,769.95	6,578.54	-	-	-
Brookfield	7,690.03	-	-	-	7,664.80	7,584.71	-	-	-
Dover	18,410.15	-	-	-	27,865.60	27,865.60	-	-	-
Erving	26,056.75	-	-	-	23,174.61	22,851.06	-	-	-
Russell	6,006.36	-	-	-	15,809.67	15,737.67	-	-	-
Mendon	4,358.35	-	-	-	1,114.66	1,114.66	-	-	-
West Brookfield	2,012.48	-	-	-	20,765.28	20,746.76	-	-	-
Lancaster	36.17	-	-	-	5,112.95	4,980.70	-	-	-
Rochester	11,000.03	-	-	-	9,427.23	9,427.23	-	-	-
Wenham	10,051.99	-	-	-	10,729.56	10,729.56	-	-	-
Stow	10,781.39	-	-	-	9,417.92	8,586.25	-	-	-
Sunderland	2,693.05	-	-	-	6,358.48	6,358.48	-	-	-
Berkley	6,958.04	-	-	-	1,134.91	1,134.91	-	-	-
Hinsdale	7,340.23	-	-	-	2,510.76	2,510.76	-	-	-
West Stockbridge	4,167.00	-	-	-	2,822.94	2,795.38	-	-	-
Whately	5,923.72	-	-	-	5,710.92	5,710.92	-	-	-
Topshfield	14,692.10	-	-	-	13,755.34	13,755.34	-	-	-
Berlin	9,181.04	-	-	-	2,276.13	1,438.75	-	-	-
Hubbardston	8,267.96	-	-	-	845.58	824.04	-	-	-
Gill	7,687.54	-	-	-	4,433.00	4,433.00	-	-	-
Sherborn	2,072.94	-	-	-	2,163.49	2,163.49	-	-	-
Barnardston	5,829.65	-	-	-	7,041.74	5,624.93	-	-	-
Ashby	2,190.11	-	-	-	4,841.61	4,840.51	-	-	-
Granby	622.32	-	-	-	4,127.05	2,925.39	-	-	-
Southampton	644.96	-	-	-	5,173.40	4,902.49	-	-	-
Conway	6,632.61	-	-	-	668.02	668.02	-	-	-
Harvard	12,137.65	-	-	-	12,823.41	10,928.37	-	-	-
Wellfleet	457.30	-	-	-	485.92	485.92	-	-	-
East Brookfield	4,041.18	-	-	-	6,185.48	6,170.00	-	-	-
Charlmont	15,830.40	-	-	-	16,439.88	16,402.88	-	-	-
New Marlborough	14,878.76	-	-	-	11,392.19	11,392.19	-	-	-
		-	-	-	\$72.47	\$72.47	-	-	-
		-	-	-	1,146.78	675.79	-	-	-
		-	-	-	1,050.08	150.98	-	-	-
		-	-	-	270.91	270.91	-	-	-
		-	-	-	1,416.81	1,416.81	-	-	-
		-	-	-	1,10	1,10	-	-	-
		-	-	-	485.92	485.92	-	-	-
		-	-	-	37.00	37.00	-	-	-
		-	-	-	15.48	15.48	-	-	-
		-	-	-	16,439.88	16,402.88	-	-	-
		-	-	-	11,392.19	11,392.19	-	-	-

TABLE VII. — *Cash Balances* — Concluded.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1934					CASH AT END OF 1934						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
Ashfield	\$13,689.74	\$13,689.74	—	—	—	—	\$13,757.64	\$13,757.64	—	—	—	—
Brimfield	4,587.13	4,087.19	—	—	—	—	5,862.55	5,362.61	—	—	\$499.94	—
Hamden	2,540.51	2,540.51	—	—	—	—	4,756.72	4,756.72	—	—	—	—
Royalston	15,461.90	14,586.25	—	\$875.65	—	—	11,492.75	10,649.59	—	\$843.16	—	—
Halifax	6,944.79	6,556.88	—	—	—	\$387.91	4,022.37	4,022.37	—	—	—	—
Bolton	1,857.92	1,744.46	—	—	—	—	2,551.02	2,468.94	—	—	82.08	—
Paxton	3,637.67	3,125.91	—	120.00	—	107.29	40,637.59	19,722.87	—	700.00	20,063.97	\$150.75
Boxford	4,371.30	4,371.30	—	—	—	—	9,010.10	9,010.10	—	—	—	—
Leverett	5,850.22	5,822.72	—	27.50	—	—	6,727.40	6,725.77	—	1.63	—	—
Becket	3,991.01	2,920.01	—	1,050.00	—	—	827.98	614.39	—	205.89	7.70	—
Petersham	6,753.69	6,570.07	—	24.66	—	—	9,942.12	9,704.72	—	99.94	137.46	—
Brewster	29.60	29.60	—	—	—	—	10.11	10.11	—	—	—	—
Princeton	23,111.62	23,111.62	—	—	—	—	22,570.86	22,570.86	—	—	—	—
Granville	8,908.76	8,908.76	—	—	—	—	8,604.92	8,348.12	—	—	256.80	—
Carlsale	5,688.02	5,513.46	—	—	106.98	67.58	5,351.13	5,144.02	—	—	139.53	—
Richmond	11,900.93	11,900.93	—	—	—	—	14,334.66	14,334.66	—	—	—	—
Cummington	2,617.06	2,617.06	—	—	—	—	7,836.56	7,836.56	—	—	—	—
Eastham	7,333.10	7,295.80	—	—	37.30	—	17,924.18	17,924.18	—	—	—	—
Egremont	3,998.65	3,998.65	—	—	—	—	7,328.88	7,328.88	—	—	—	—
Warwick	8,326.39	6,720.43	—	—	1,605.96	—	4,874.51	3,302.76	—	—	1,571.75	—
Plympton	1,541.47	1,541.47	—	—	—	—	11,043.26	11,043.26	—	—	—	—
Truro	2,026.07	1,661.20	—	290.97	73.90	—	5,244.15	4,962.38	—	268.47	13.30	—
Worthington	8,167.65	8,142.62	—	—	25.03	—	11,530.81	11,485.78	—	—	45.03	—
Pelham	2,778.69	2,778.69	—	—	—	—	2,991.28	2,991.28	—	—	—	—
Enfield	4,002.68	3,821.24	—	168.54	12.90	—	3,388.85	3,237.34	—	150.91	.60	—
Sandisfield	2,132.72	2,132.72	—	—	—	—	2,966.42	2,966.42	—	—	—	—
Blandford	6,671.04	6,626.30	—	—	44.74	—	4,880.71	4,868.09	—	—	12.62	—
Chesterfield	9,497.08	9,118.11	—	61.37	317.60	—	8,743.77	8,517.55	—	14.51	211.71	—
New Salem	18,007.83	17,695.83	—	—	—	312.00	12,782.44	12,782.44	—	—	—	—
Oakham	5,316.45	5,279.25	—	—	37.20	—	111.42	—	—	—	111.42	—
New Braintree	1,832.79	1,683.92	—	148.87	—	—	3,028.90	2,896.58	—	132.32	83.40	—
Phillipston	3,286.43	5,175.62	—	—	110.81	—	4,744.73	4,661.33	—	—	—	—
Dunstable	3,026.46	2,158.72	—	203.49	664.25	—	4,165.58	3,750.45	—	5.48	409.65	—
Otis	2,274.59	2,274.59	—	—	—	—	5,168.24	5,168.24	—	—	—	—
Windsor	7,935.88	7,830.17	—	105.71	—	—	8,142.79	8,050.33	—	92.46	—	—
Hancock	1,481.50	1,481.50	—	—	—	—	2,045.54	2,045.54	—	—	—	—

[illegible]

229 Towns	\$2,887,217.38	\$2,781,958.44	\$338.26	\$14,584.69	\$60,834.20	\$29,501.79	\$3,962,318.30	\$3,843,685.41	\$142.11	\$11,496.50	\$75,199.11	\$31,795.17
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BY CITIES AND TOWNS

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TABLE III.	Receipts from Commercial Revenue.
TABLE IV.	Detail of Departmental Earnings.
TABLE V.	Interest Receipts.
TABLE VI.	Summary of Revenue Receipts.
TABLE VII.	Maintenance of Departments.
TABLE VIII.	Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

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	Pages	Pages	Pages	Pages	Pages	Pages
ATTLEBORO	22,23	30,31	32,33	34-42	43	44
BEVERLY	18,19	30,31	32,33	34-42	43	44
BOSTON	4,5	30,31	32,33	34-42	43	44
BROCKTON	10,11	30,31	32,33	34-42	43	44
CAMBRIDGE	6,7	30,31	32,33	34-42	43	44
CHELSEA	14,15	30,31	32,33	34-42	43	44
CHICOPEE	16,17	30,31	32,33	34-42	43	44
EVERETT	14,15	30,31	32,33	34-42	43	44
FALL RIVER	6,7	30,31	32,33	34-42	43	44
FITCHBURG	16,17	30,31	32,33	34-42	43	44
GARDNER	22,23	30,31	32,33	34-42	43	44
GLOUCESTER	20,21	30,31	32,33	34-42	43	44
HAVERHILL	12,13	30,31	32,33	34-42	43	44
HOLYOKE	12,13	30,31	32,33	34-42	43	44
LAWRENCE	10,11	30,31	32,33	34-42	43	44
LEOMINSTER	20,21	30,31	32,33	34-42	43	44
LOWELL	8,9	30,31	32,33	34-42	43	44
LYNN	8,9	30,31	32,33	34-42	43	44
MALDEN	12,13	30,31	32,33	34-42	43	44
MARLBOROUGH	24,25	30,31	32,33	34-42	43	44
MEDFORD	12,13	30,31	32,33	34-42	43	44
MELROSE	18,19	30,31	32,33	34-42	43	44
NEW BEDFORD	8,9	30,31	32,33	34-42	43	44
NEWBURYPORT	24,25	30,31	32,33	34-42	43	44
NEWTON	10,11	30,31	32,33	34-42	43	44
NORTH ADAMS	20,21	30,31	32,33	34-42	43	44
NORTHAMPTON	18,19	30,31	32,33	34-42	43	44
PEABODY	20,21	30,31	32,33	34-42	43	44
PITTSFIELD	14,15	30,31	32,33	34-42	43	44
QUINCY	10,11	30,31	32,33	34-42	43	44
REVERE	18,19	30,31	32,33	34-42	43	44
SALEM	14,15	30,31	32,33	34-42	43	44
SOMERVILLE	8,9	30,31	32,33	34-42	43	44
SPRINGFIELD	6,7	30,31	32,33	34-42	43	44
TAUNTON	16,17	30,31	32,33	34-42	43	44
WALTHAM	16,17	30,31	32,33	34-42	43	44
WESTFIELD	22,23	30,31	32,33	34-42	43	44
WOBURN	22,23	30,31	32,33	34-42	43	44
WORCESTER	6,7	30,31	32,33	34-42	43	44

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TABLE XII.	Relation of Indebtedness to Valuation — 1934.
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TABLE XIV.	Sinking and Loan Fund Payments to the State — 1934.
TABLE XV.	Method of Meeting Debt Requirements from Taxation — 1934.
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Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
46-64	65	66,67	68	70	71 (line 34)	72	73	74	76
46-64	65	66,67	68	70	71 (line 37)	72	73	74	76
46-64	65	66,67	68	70	71 (line 1)	72	73	74	76
46-64	65	66,67	68	70	71 (line 31)	72	73	74	76
46-64	65	66,67	68	70	71 (line 10)	72	73	74	76
46-64	65	66,67	68	70	71 (line 23)	72	73	74	76
46-64	65	66,67	68	70	71 (line 25)	72	73	74	76
46-64	65	66,67	68	70	71 (line 35)	72	73	74	76
46-64	65	66,67	68	70	71 (line 3)	72	73	74	76
46-64	65	66,67	68	70	71 (line 29)	72	73	74	76
46-64	65	66,67	68	70	71 (line 38)	72	73	74	76
46-64	65	66,67	68	70	71 (line 9)	72	73	74	76
46-64	65	66,67	68	70	71 (line 36)	72	73	74	76
46-64	65	66,67	68	70	71 (line 27)	72	73	74	76
46-64	65	66,67	68	70	71 (line 21)	72	73	74	76
46-64	65	66,67	68	70	71 (line 8)	72	73	74	76
46-64	65	66,67	68	70	71 (line 17)	72	73	74	76
46-64	65	66,67	68	70	71 (line 11)	72	73	74	76
46-64	65	66,67	68	70	71 (line 26)	72	73	74	76
46-64	65	66,67	68	70	71 (line 20)	72	73	74	76
46-64	65	66,67	68	70	71 (line 13)	72	73	74	76
46-64	65	66,67	68	70	71 (line 30)	72	73	74	76
46-64	65	66,67	68	70	71 (line 2)	72	73	74	76
46-64	65	66,67	68	70	71 (line 32)	72	73	74	76
46-64	65	66,67	68	70	71 (line 16)	72	73	74	76
46-64	65	66,67	68	70	71 (line 22)	72	73	74	76
46-64	65	66,67	68	70	71 (line 39)	72	73	74	76
46-64	65	66,67	68	70	71 (line 15)	72	73	74	76
46-64	65	66,67	68	70	71 (line 24)	72	73	74	76
46-64	65	66,67	68	70	71 (line 19)	72	73	74	76
46-64	65	66,67	68	70	71 (line 14)	72	73	74	76
46-64	65	66,67	68	70	71 (line 33)	72	73	74	76
46-64	65	66,67	68	70	71 (line 28)	72	73	74	76
46-64	65	66,67	68	70	71 (line 4)	72	73	74	76
46-64	65	66,67	68	70	71 (line 6)	72	73	74	76
46-64	65	66,67	68	70	71 (line 12)	72	73	74	76
46-64	65	66,67	68	70	71 (line 7)	72	73	74	76
46-64	65	66,67	68	70	71 (line 5)	72	73	74	76
46-64	65	66,67	68	70	71 (line 18)	72	73	74	76

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 TABLE III. Relation of Indebtedness to Valuation — 1934.
 TABLE IV. Debt Transactions for 1934 Classified by Character of Obligation.
 TABLE V. Sinking and Loan Fund Payments to the State — 1934.
 TABLE VI. Method of Meeting Debt Requirements from Taxation — 1934.
 TABLE VII. Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
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Abington . . .	120, 121	131	133 (line 74)	135	136	137	141
Acton . . .	170, 171	266	271 (line 109)	273	278	279	285
Acushnet . . .	152, 153	266	271 (line 110)	272	278	279	284
Adams . . .	92, 93	130	132 (line 5)	134	136	137	140
Agawam . . .	110, 111	131	132 (line 28)	135	136	137	141
Alford . . .	254, 255	269	—	277	278	281	289
Amesbury . . .	98, 99	130	132 (line 40)	134	136	137	140
Amherst . . .	118, 119	131	133 (line 69)	135	136	137	141
Andover . . .	98, 99	130	132 (line 23)	134	136	137	140
Arlington . . .	82, 83	130	132 (line 47)	134	136	136	140
Ashburnham . . .	188, 189	267	—	274	278	280	286
Ashby . . .	220, 221	268	271 (line 97)	275	278	280	287
Ashfield . . .	226, 227	268	—	276	278	281	288
Ashland . . .	174, 175	266	270 (line 23)	273	278	279	285
Athol . . .	96, 97	130	132 (line 55)	134	136	137	140
Auburn . . .	116, 117	131	132 (line 7)	135	136	137	141
Avon . . .	178, 179	267	271 (line 114)	273	278	279	285
Ayer . . .	154, 155	266	270 (line 46)	272	278	279	284
Barnstable . . .	104, 105	131	133 (line 85)	135	136	137	141
Barre . . .	158, 159	266	—	272	278	279	284
Becket . . .	230, 231	268	271 (line 152)	276	278	281	288
Bedford . . .	162, 163	266	270 (line 26)	273	278	279	284
Belchertown . . .	154, 155	266	270 (line 74)	272	278	279	284
Bellingham . . .	164, 165	266	270 (line 73)	273	278	279	285
Belmont . . .	82, 83	130	132 (line 42)	134	136	136	140
Berkley . . .	216, 217	268	271 (line 115)	275	278	280	287
Berlin . . .	218, 219	268	—	275	278	280	287
Bernardston . . .	220, 221	268	—	275	278	281	287
Billerica . . .	112, 113	131	132 (line 45)	135	136	137	141
Blackstone . . .	146, 147	266	270 (line 70)	272	278	279	284
Blandford . . .	238, 239	268	270 (line 20)	276	278	281	288
Bolton . . .	228, 229	268	—	276	278	281	288
Bourne . . .	162, 163	266	271 (line 105)	273	278	279	284
Boxborough . . .	244, 245	269	—	277	278	281	289
Boxford . . .	228, 229	268	271 (line 131)	276	278	281	288
Boyleston . . .	208, 209	267	271 (line 103)	275	278	280	287
Braintree . . .	84, 85	130	132 (line 6)	134	136	136	140
Brewster . . .	230, 231	268	271 (line 142)	276	278	281	288
Bridgewater . . .	102, 103	130	132 (line 1)	135	136	137	141
Brimfield . . .	226, 227	268	—	276	278	281	288
Brookfield . . .	210, 211	268	270 (line 37)	275	278	280	287
Brookline . . .	80, 81	130	132 (line 66)	134	136	136	140
Buckland . . .	202, 203	267	271 (line 153)	275	278	280	286
Burlington . . .	184, 185	267	271 (line 88)	274	278	280	285
Canton . . .	116, 117	131	133 (line 77)	135	136	137	141
Carlisle . . .	232, 233	268	—	276	278	281	288
Carver . . .	202, 203	267	271 (line 140)	275	278	280	286
Charlemont . . .	224, 225	268	—	276	278	281	287
Charlton . . .	178, 179	267	270 (line 54)	273	278	279	285
Chatham . . .	188, 189	267	271 (line 98)	274	278	280	286
Chelmsford . . .	106, 107	131	133 (line 70)	135	136	137	141
Cheshire . . .	198, 199	267	270 (line 60)	274	278	280	286
Chester . . .	208, 209	267	270 (line 13)	275	278	280	287
Chesterfield . . .	238, 239	268	—	276	278	281	288
Chilmark . . .	250, 251	269	—	277	278	281	289
Clarksburg . . .	210, 211	268	271 (line 102)	275	278	280	287
Clinton . . .	94, 95	130	133 (line 73)	134	136	137	140
Cohasset . . .	158, 159	266	271 (line 77)	272	278	279	284
Colrain . . .	202, 203	267	—	275	278	281	286
Concord . . .	106, 107	131	132 (line 2)	135	136	137	141
Conway . . .	222, 223	268	271 (line 147)	275	278	280	287
Cummington . . .	234, 235	268	271 (line 154)	276	278	281	288
Dalton . . .	148, 149	266	270 (line 63)	272	278	279	284
Dana . . .	246, 247	269	—	277	278	281	289
Danvers . . .	90, 91	130	132 (line 3)	134	136	137	140
Dartmouth . . .	100, 101	130	132 (line 18)	135	136	137	140
Dedham . . .	88, 89	130	132 (line 58)	134	136	136	140
Deerfield . . .	166, 167	266	270 (line 52)	273	278	279	285
Dennis . . .	188, 189	267	270 (line 68)	274	278	280	286
Dighton . . .	164, 165	266	270 (line 45)	273	278	281	285
Douglas . . .	176, 177	266	271 (line 123)	273	278	279	285
Dover . . .	210, 211	268	270 (line 66)	275	278	280	287

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Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Dracut	116, 117	131	132 (line 39)	135	136	137	141
Dudley	146, 147	266	271 (line 94)	272	278	279	284
Dunstable	242, 243	269	270 (line 57)	277	278	281	288
Duxbury	180, 181	267	271 (line 100)	273	278	279	285
East Bridgewater	156, 157	266	271 (line 113)	272	278	279	284
East Brookfield	224, 225	268	271 (line 150)	276	278	280	287
Eastham	234, 235	268	-	276	278	281	288
Easthampton	98, 99	130	133 (line 81)	134	136	137	140
East Longmeadow	160, 161	266	271 (line 93)	272	278	279	284
Easton	122, 123	131	132 (line 49)	135	136	137	141
Edgartown	208, 209	267	270 (line 49)	275	278	280	287
Egremont	234, 235	268	-	276	278	281	288
Enfield	238, 239	268	-	276	278	281	288
Erving	212, 213	268	-	275	278	281	287
Essex	206, 207	267	271 (line 84)	275	278	280	287
Fairhaven	94, 95	130	132 (line 44)	134	136	137	140
Falmouth	114, 115	131	132 (line 56)	135	136	137	141
Florida	244, 245	269	-	277	278	281	289
Foxborough	120, 121	131	132 (line 29)	135	136	137	141
Framingham	82, 83	130	132 (line 13)	134	136	136	140
Franklin	108, 109	131	132 (line 35)	135	136	137	141
Freetown	194, 195	267	-	274	278	281	286
Gay Head	256, 257	269	270 (line 39)	277	278	281	289
Georgetown	188, 189	267	270 (line 12)	274	278	281	286
Gill	220, 221	268	271 (line 119)	275	278	280	287
Goshen	250, 251	269	271 (line 138)	277	278	281	289
Gosnold	258, 259	269	-	277	278	281	289
Grafton	106, 107	131	133 (line 79)	135	136	137	141
Granby	222, 223	268	-	275	278	281	287
Granville	232, 233	268	271 (line 90)	276	278	281	288
Great Barrington	118, 119	131	133 (line 83)	135	136	137	141
Greenfield	86, 87	130	132 (line 65)	134	136	136	140
Greenwich	254, 255	269	-	277	278	281	289
Groton	172, 173	266	271 (line 83)	273	278	279	285
Groveland	182, 183	267	271 (line 76)	273	278	279	285
Hadley	168, 169	266	271 (line 116)	273	278	279	285
Halifax	228, 229	268	271 (line 126)	276	278	280	288
Hamilton	180, 181	267	270 (line 59)	273	278	279	285
Hampden	226, 227	268	271 (line 112)	276	278	280	288
Hancock	242, 243	269	-	277	278	281	288
Hanover	168, 169	266	270 (line 2)	273	278	279	285
Hanson	174, 175	266	270 (line 24)	273	278	279	285
Hardwick	178, 179	267	271 (line 106)	273	278	279	285
Harvard	222, 223	268	-	275	278	281	287
Harwich	178, 179	267	-	273	278	281	285
Hatfield	174, 175	266	270 (line 65)	273	278	279	285
Hawley	248, 249	269	-	277	278	281	289
Heath	246, 247	269	271 (line 143)	277	278	281	289
Hingham	110, 111	131	133 (line 78)	135	136	137	141
Hinsdale	216, 217	268	271 (line 155)	275	278	280	287
Holbrook	160, 161	266	270 (line 53)	272	278	279	284
Holden	152, 153	266	270 (line 22)	272	278	279	284
Holland	256, 257	269	-	277	278	281	289
Holliston	166, 167	266	271 (line 82)	273	278	279	285
Hopedale	164, 165	266	270 (line 51)	273	278	279	285
Hopkinton	170, 171	266	270 (line 28)	273	278	279	285
Hubbardston	218, 219	268	-	275	278	280	287
Hudson	102, 103	131	132 (line 8)	135	136	137	141
Hull	170, 171	266	271 (line 111)	273	278	279	285
Huntington	208, 209	267	270 (line 56)	275	278	280	287
Ipswich	118, 119	131	132 (line 36)	135	136	137	141
Kingston	168, 169	266	271 (line 127)	273	278	279	285
Lakeville	206, 207	267	-	275	278	281	287
Lancaster	172, 173	266	271 (line 135)	273	278	279	285
Lanesborough	214, 215	268	271 (line 146)	275	278	280	287
Lee	150, 151	266	271 (line 157)	272	278	279	284
Leicester	146, 147	266	271 (line 78)	272	278	279	284
Lenox	170, 171	266	271 (line 151)	273	278	279	285
Leverett	230, 231	268	-	276	278	281	288
Lexington	96, 97	130	132 (line 21)	134	136	137	140
Leyden	252, 253	269	270 (line 67)	277	278	281	289
Lincoln	200, 201	267	-	274	278	281	286
Littleton	204, 205	267	271 (line 81)	275	278	280	287
Longmeadow	124, 125	131	132 (line 41)	135	136	137	141
Ludlow	102, 103	131	132 (line 37)	135	136	137	141
Lunenburg	184, 185	267	-	274	278	280	285
Lynnfield	192, 193	267	271 (line 134)	274	278	280	286
Manchester	174, 175	266	271 (line 80)	273	278	279	285
Mansfield	114, 115	131	132 (line 59)	135	136	137	141
Marblehead	100, 101	130	132 (line 14)	134	136	137	140
Marion	194, 195	267	271 (line 132)	274	278	280	286

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Towns.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Marshfield . . .	186, 187	267	270 (line 6)	274	278	280	286
Mashpee . . .	246, 247	269	—	277	278	281	289
Mattapoisett . . .	196, 197	267	271 (line 79)	274	278	280	286
Maynard . . .	112, 113	131	132 (line 15)	135	136	137	141
Medfield . . .	150, 151	266	270 (line 5)	272	278	279	284
Medway . . .	162, 163	266	270 (line 43)	273	278	279	284
Mendon . . .	212, 213	268	—	275	278	280	287
Merrimac . . .	182, 183	267	271 (line 89)	273	278	279	285
Methuen . . .	84, 85	130	132 (line 9)	134	136	136	140
Middleborough . . .	102, 103	130	132 (line 60)	135	136	137	141
Middlefield . . .	254, 255	269	—	277	278	281	289
Middleton . . .	190, 191	267	271 (line 137)	274	278	280	286
Milford . . .	90, 91	130	133 (line 76)	134	136	136	140
Millbury . . .	112, 113	131	133 (line 84)	135	136	137	141
Millis . . .	186, 187	267	270 (line 25)	274	278	280	286
Millville . . .	192, 193	267	270 (line 72)	274	278	280	286
Milton . . .	84, 85	130	132 (line 17)	134	136	136	140
Monroe . . .	252, 253	269	—	277	278	281	289
Monson . . .	122, 123	131	132 (line 54)	135	136	137	141
Montague . . .	104, 105	131	132 (line 67)	135	136	137	141
Monterey . . .	248, 249	269	—	277	278	281	289
Montgomery . . .	256, 257	269	—	277	278	281	289
Mount Washington . . .	258, 259	269	—	277	278	281	289
Nahant . . .	196, 197	267	270 (line 55)	274	278	280	286
Nantucket . . .	158, 159	266	270 (line 34)	272	278	279	284
Natick . . .	90, 91	130	132 (line 30)	134	136	136	140
Needham . . .	94, 95	130	132 (line 16)	134	136	137	140
New Ashford . . .	258, 259	269	—	277	278	281	289
New Braintree . . .	240, 241	268	—	276	278	281	288
Newbury . . .	200, 201	267	271 (line 133)	274	278	280	286
New Marlborough . . .	224, 225	268	270 (line 48)	276	278	280	287
New Salem . . .	240, 241	268	—	276	278	281	288
Norfolk . . .	186, 187	267	—	274	278	280	286
North Andover . . .	110, 111	131	133 (line 71)	135	136	137	141
North Attleborough . . .	100, 101	130	132 (line 68)	134	136	137	140
Northborough . . .	176, 177	266	270 (line 19)	273	278	279	285
Northbridge . . .	96, 97	130	132 (line 27)	134	136	137	140
North Brookfield . . .	162, 163	266	—	273	278	279	284
Northfield . . .	190, 191	267	271 (line 122)	274	278	280	286
North Reading . . .	180, 181	267	271 (line 85)	273	278	279	285
Norton . . .	166, 167	266	270 (line 16)	273	278	279	285
Norwell . . .	196, 197	267	271 (line 107)	274	278	280	286
Norwood . . .	88, 89	130	132 (line 12)	134	136	136	140
Oak Bluffs . . .	198, 199	267	270 (line 33)	274	278	280	286
Oakham . . .	240, 241	268	—	276	278	281	288
Orange . . .	122, 123	131	132 (line 33)	135	136	137	141
Orleans . . .	206, 207	267	—	275	278	281	287
Otis . . .	242, 243	269	271 (line 148)	277	278	281	288
Oxford . . .	150, 151	266	270 (line 61)	272	278	279	284
Palmer . . .	100, 101	130	132 (line 63)	135	136	137	140
Paxton . . .	228, 229	268	270 (line 4)	276	278	281	288
Pelham . . .	236, 237	268	—	276	278	281	288
Pembroke . . .	198, 199	267	270 (line 3)	274	278	280	286
Pepperell . . .	164, 165	266	271 (line 125)	273	278	279	285
Peru . . .	256, 257	269	—	277	278	281	289
Petersham . . .	230, 231	268	—	276	278	281	288
Phillipston . . .	240, 241	268	271 (line 117)	276	278	281	288
Plainfield . . .	248, 249	269	—	277	278	281	289
Plainville . . .	200, 201	267	271 (line 108)	274	278	280	286
Plymouth . . .	92, 93	130	133 (line 75)	134	136	137	140
Plympton . . .	236, 237	268	270 (line 21)	276	278	281	288
Prescott . . .	260, 261	269	—	277	278	281	289
Princeton . . .	232, 233	268	271 (line 136)	276	278	281	288
Provincetown . . .	152, 153	266	270 (line 50)	272	278	279	284
Randolph . . .	108, 109	131	132 (line 50)	135	136	137	141
Raynham . . .	182, 183	267	270 (line 47)	273	278	279	285
Reading . . .	96, 97	130	132 (line 48)	134	136	137	140
Rehoboth . . .	168, 169	266	271 (line 95)	273	278	279	285
Richmond . . .	232, 233	268	—	276	278	281	288
Rochester . . .	214, 215	268	—	275	278	281	287
Rockland . . .	104, 105	131	132 (line 46)	135	136	137	141
Rockport . . .	158, 159	266	270 (line 32)	272	278	279	284
Rowe . . .	250, 251	269	—	277	278	281	289
Rowley . . .	204, 205	267	271 (line 104)	275	278	280	287
Royalston . . .	226, 227	268	—	276	278	280	288
Russell . . .	212, 213	268	270 (line 35)	275	278	280	287
Rutland . . .	176, 177	266	270 (line 75)	273	278	279	285
Salisbury . . .	180, 181	267	271 (line 139)	273	278	279	285
Sandisfield . . .	238, 239	268	271 (line 144)	276	278	281	288
Sandwich . . .	204, 205	267	270 (line 69)	275	278	280	287
Saugus . . .	88, 89	130	132 (line 57)	134	136	136	140
Savoy . . .	248, 249	269	—	277	278	281	289

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TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Scituate	154, 155	266	270 (line 9)	272	278	279	284
Seekonk	124, 125	131	132 (line 62)	135	136	137	141
Sharon	156, 157	266	270 (line 27)	272	278	279	284
Sheffield	196, 197	267	—	274	278	281	286
Shelburne	200, 201	267	271 (line 130)	274	278	280	286
Sherborn	220, 221	268	—	275	278	281	287
Shirley	172, 173	266	271 (line 101)	273	278	279	285
Shrewsbury	110, 111	131	132 (line 20)	135	136	137	141
Shutesbury	254, 255	269	—	277	278	281	289
Somerset	122, 123	131	132 (line 10)	135	136	137	141
Southampton	222, 223	268	270 (line 10)	275	278	280	287
Southborough	184, 185	267	270 (line 1)	274	278	280	285
Southbridge	88, 89	130	133 (line 80)	134	136	136	140
South Hadley	112, 113	131	132 (line 31)	135	136	137	141
Southwick	204, 205	267	270 (line 8)	275	278	280	287
Spencer	116, 117	131	132 (line 38)	135	136	137	141
Sterling	202, 203	267	270 (line 15)	275	278	280	286
Stockbridge	192, 193	267	271 (line 92)	274	278	280	286
Stoneham	94, 95	130	132 (line 51)	134	136	137	140
Stoughton	104, 105	131	132 (line 32)	135	136	137	141
Stow	214, 215	268	—	275	278	280	287
Sturbridge	192, 193	267	270 (line 14)	274	278	280	286
Sudbury	198, 199	267	270 (line 30)	274	278	280	286
Sunderland	216, 217	268	270 (line 42)	275	278	280	287
Sutton	176, 177	266	—	273	278	279	285
Swampscott	98, 99	130	132 (line 43)	134	136	137	140
Swansea	148, 149	266	270 (line 64)	272	278	279	284
Templeton	148, 149	266	270 (line 36)	272	278	279	284
Tewksbury	114, 115	131	132 (line 64)	135	136	137	141
Tisbury	194, 195	267	270 (line 41)	274	278	280	286
Tolland	258, 259	269	271 (line 141)	277	278	281	289
Topsfield	218, 219	268	270 (line 38)	275	278	280	287
Townsend	190, 191	267	270 (line 11)	274	278	280	286
Truro	236, 237	268	—	276	278	281	288
Tyngsborough	210, 211	268	271 (line 118)	275	278	280	287
Tyringham	252, 253	269	271 (line 129)	277	278	281	289
Upton	182, 183	267	—	273	278	279	285
Uxbridge	118, 119	131	133 (line 82)	135	136	137	141
Wakefield	86, 87	130	132 (line 11)	134	136	136	140
Wales	246, 247	269	—	277	278	281	289
Walpole	108, 109	131	132 (line 26)	135	136	137	141
Ware	106, 107	131	133 (line 72)	135	136	137	141
Wareham	120, 121	131	133 (line 86)	135	136	137	141
Warren	156, 157	266	270 (line 31)	272	278	279	284
Warwick	234, 235	268	270 (line 71)	276	278	281	288
Washington	252, 253	269	271 (line 121)	277	278	281	289
Watertown	82, 83	130	132 (line 34)	134	136	136	140
Wayland	160, 161	266	270 (line 44)	272	278	279	284
Webster	90, 91	130	132 (line 19)	134	136	137	140
Wellesley	92, 93	130	132 (line 24)	134	136	137	140
Wellfleet	224, 225	268	271 (line 149)	276	278	280	287
Wendell	244, 245	269	—	277	278	281	289
Wenham	214, 215	268	271 (line 128)	275	278	280	287
Westborough	120, 121	131	133 (line 87)	135	136	137	141
West Boylston	184, 185	267	271 (line 156)	274	278	279	285
West Bridgewater	160, 161	266	271 (line 99)	272	278	279	284
West Brookfield	212, 213	268	271 (line 87)	275	278	280	287
Westford	156, 157	266	270 (line 62)	272	278	279	284
Westhampton	244, 245	269	—	277	278	281	289
Westminster	190, 191	267	270 (line 40)	274	278	280	286
West Newbury	206, 207	267	271 (line 124)	275	278	281	287
Weston	154, 155	266	270 (line 18)	272	278	279	284
Westport	148, 149	266	271 (line 120)	272	278	279	284
West Springfield	86, 87	130	132 (line 4)	134	136	136	140
West Stockbridge	216, 217	268	271 (line 96)	275	278	280	287
West Tisbury	250, 251	269	—	277	278	281	289
Westwood	172, 173	268	—	273	278	279	285
Weymouth	84, 85	130	132 (line 53)	134	136	136	140
Whately	218, 219	268	271 (line 145)	275	278	280	287
Whitman	108, 109	131	132 (line 52)	135	136	137	141
Wilbraham	166, 167	266	270 (line 29)	273	278	279	285
Williamsburg	194, 195	267	270 (line 58)	274	278	280	286
Williamstown	150, 151	266	271 (line 86)	272	278	279	284
Wilmington	146, 147	266	270 (line 7)	272	278	279	284
Winchendon	114, 115	131	132 (line 22)	135	136	137	141
Winchester	92, 93	130	132 (line 25)	134	136	137	140
Windsor	242, 243	269	—	277	278	281	288
Winthrop	86, 87	130	132 (line 61)	134	136	136	140
Worthington	236, 237	268	—	276	278	281	288
Wrentham	152, 153	266	271 (line 91)	272	278	279	284
Yarmouth	186, 187	267	270 (line 17)	274	278	280	286

